

CHAPTER 206—S. F. No. 797

An act to amend Mason's Minnesota Statutes of 1927, Sub-section 3 of Section 9814, relating to competency of witnesses in courts of law and restricting examination of clergymen and ministers of any religion, in certain cases.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Examination of clergyman restricted in certain cases.**—That Mason's Minnesota Statutes of 1927, Sub-section 3 of Section 9814, be and the same hereby is amended to read as follows:

"9814. Every person of sufficient understanding, including a party, may testify in any action or proceeding, civil or criminal, in court or before any person who has authority to receive evidence, except as follows:

3. A clergyman or other minister of any religion shall not, without the consent of the party making the confession, be allowed to disclose a confession made to him in his professional character, in the course of discipline enjoined by the rules or practice of the religious body to which he belongs. *Nor shall a clergyman or other minister of any religion be examined as to any communication made to him by any person seeking religious or spiritual advice, aid or comfort or his advice given thereon in the course of his professional character, without the consent of such person.*"

Approved April 18, 1931.

CHAPTER 207—S. F. No. 946

An act legalizing and validating action heretofore taken by the County Boards of certain counties with reference to the deduction or abatement of taxes or interest or penalties thereon in certain cases.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Abatement of taxes validated.**—Where the board of county commissioners of any county having an area in excess of 1,000,000 acres and an assessed valuation of more than \$6,000,000

and less than \$12,000,000 has heretofore, because of the destruction of crops by hailstorms, reduced or abated real or personal property taxes or penalties or interest or all or any thereof thereon against any property, such action of the county board is hereby legalized, validated, and made effective, and such taxes, interest, and penalties are hereby abated or reduced to the extent so determined by the county board, subject to all the limitations incorporated in the resolution making such abatement or reduction, such abatement or reduction to be effective as of the date of such resolution of the county board.

Approved April 18, 1931.

CHAPTER 208—S. F. No. 1009

An act to amend Mason's Minnesota Statutes of 1927, Section 2293, Sub-section 2c relating to exemption from inheritance and transfer taxes.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Inheritance tax—exemptions.**—That the first paragraph of Mason's Minnesota Statutes of 1927, Section 2293, Sub-section 2c, be amended so as to read as follows:

“Section 2c. The following exemptions from the tax are hereby allowed: Any devise, bequest, gift, or transfer to or for the use of the State of Minnesota or any political division thereof for public purposes exclusively, and any devise, bequest, gift or transfer to or for the use *within this state* of any corporation or association operated within this state for religious, charitable, scientific, literary, educational or public cemetery purposes exclusively, including the encouragement of art within this state, and the prevention of cruelty to children or animals within this state, no part of which devise, bequest, gift or transfer inures to the profit of any private stockholder or individual, any bequest or transfer to a trustee or trustees exclusively for such purposes shall be exempt.”

Approved April 18, 1931.