

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.

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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.