

## CHAPTER 233—S. F. No. 952

*An act to amend Laws 1929, Chapter 263, authorizing fidelity insurance covering state officers and employes, and further providing therein for the approval and filing of fidelity bonds of all state officers and fidelity insurance contracts issued thereunder and for the payment of the premium thereon.*

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

Section 1. **State may take fidelity insurance.**—That Laws 1929, Chapter 263, be and the same hereby is amended to read as follows:

“Section 1. The comptroller from time to time shall make surveys of each department or other agency of the state government to determine the employes in such department or agency whose fidelity should be assured by individual bond or fidelity insurance policy, and the amount of such bond or insurance necessary for each such employe, and shall submit a list thereof to the commission of administration and finance for its action thereon. The commission may approve in whole or in part and shall certify its action thereon to the directing head of each such department or agency, who shall require each of the employes so listed to give bond to the state in the amount indicated in such certificate. The commission in such certificate may direct that, in lieu of individual bonds so required, the directing head of any such department or agency shall procure and keep in effect a *schedule or position* insurance policy, in such aggregate amount as the commission shall direct, insuring the fidelity of such department employes in the respective amounts so required, *upon a form to be prescribed by the comptroller*. Such policy may cover also the subordinate officers of such department required by law to give bond to the state, and in the amount *which the Commission shall require*. *The surety upon the bonds of all state officers and state employes required under any law of the state shall be a corporation authorized to act as sole surety upon such official bonds, and all such bonds shall be approved by the attorney general as to form and generally by the comptroller, who shall keep an appropriate record of such approval and cause such bond or policy to be filed in the office of the secretary of state.*

“Sec. 2. **Payment of premium.**—*The premiums upon the bonds of all state officers and the premiums on all fidelity insurance placed under the provisions of this act shall be paid out of the*

*appropriation for the maintenance of the department for which such bond or insurance is required, and such fidelity insurance, when placed in lieu of individual bond, shall be deemed full compliance with any provision of law requiring any such official or employe to give bond to the state for the faithful discharge of duty. If schedule or position insurance is provided covering the personnel of any department or agency all individual fidelity bonds covering such officers or employes theretofore bonded shall be canceled and a proportionate part of the premiums paid therefor refunded.*

"Sec. 3. **Inconsistent acts repealed.**—All acts or parts of acts inconsistent with the provisions of this act are hereby repealed."

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 20, 1931.

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CHAPTER 234--S. F. No. 971

*An act to amend Mason's Minnesota Statutes of 1927, Sections 2392-5, 2392-7, and 2392-8, relating to the tax on iron ore royalties.*

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

**Section 1. Tax on royalties—assessment by tax commission.**—That Mason's Minnesota Statutes of 1927, Section 2392-5, be amended to read as follows:

"2392-5. Upon the receipt by the Minnesota Tax Commission of the report provided for in Section 3 of this act it shall determine from such information as it may possess or obtain, whether the same is correct or otherwise, and if found correct, said tax commission shall determine therefrom the amount of tax due from such person, and shall enter the amount thereof in its records and shall make its certificate of taxes due thereon from such person, *and of the amount that has been paid thereon*, and on or before the first day of May of each year file the same with the state auditor and a duplicate thereof with the state treasurer; and the tax commission shall have power, in case it shall deem said report incorrect, to make its findings as to the amount of such taxes due after