

"Sec. 539. No publisher of a newspaper, periodical or magazine shall insert either in the advertising columns of such newspaper, magazine or periodical, or elsewhere therein any matter paid or to be paid for which is intended or tends to influence directly or indirectly any voting at any primary or general election unless at the head of said matter is printed in pica capital letters the words 'Paid Advertisement,' and unless there is also a statement at the head of said matter of the amount paid or to be paid therefor, the name and address of the candidate in whose behalf the matter is inserted and of any other person, if any, authorizing the publication and the name of the author thereof.

Approved March 6, 1931.

CHAPTER 38—H. F. No. 37

An act validating certain payments of state school aid.

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

Section 1. **Payments validated.**—All payments of state school aid heretofore made to any independent school district comprising ten or more townships, to which such district would have been entitled if it were a common school district comprising ten or more townships, are hereby validated.

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

Approved March 6, 1931.

CHAPTER 39—H. F. No. 87

An act to amend Section 2673 General Statutes 1923 relating to vehicles exempt from license tax on motor vehicles.

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

Section 1. **Exemptions.**—Section 2673, General Statutes 1923 is hereby amended so as to read as follows :

2673 Exemptions.—Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the State or any political sub-division thereof, shall be exempt from the provisions of this act requiring payment of tax or registration fees, but all such vehicles except those owned by the Federal Government, municipal fire apparatus, police patrols and ambulances, the general appearance of which is

unmistakable, shall be registered as herein required and shall display number plates furnished by the registrar at cost; but the exemption herein provided shall not apply to any vehicle unless the name of the State Department or the political subdivision owning such vehicle shall be plainly printed on both sides thereof. Tractors used solely for agricultural purposes, for drawing threshing machinery or for road work other than hauling material, implements of husbandry temporarily moved upon the highway, road rollers and small trailers of less than 1000 pounds capacity used only with pleasure vehicles on occasional trips shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this act. Motor vehicles, which are used only for the purpose of carrying sawing machines, well drilling machines, *feed grinders and corn shellers* temporarily attached to them, shall be subject to the registration tax as herein provided, but the machine so attached shall not be subject to this tax but shall be listed for taxation as personal property as provided by law. *Motor vehicles, which are used only for the purpose of carrying sawing machines, well drilling machines or corn shellers permanently attached to them shall not be subject to the registration tax as herein provided, but shall be listed for taxation as personal property as provided by law.*

Sec. 2. **Effective on passage.**—This Act shall take effect and be in force from and after its passage.

Approved March 6, 1931.

CHAPTER 40—H. F. No. 89

An act to amend Mason's Minnesota Statutes of 1927, Section 2607, Subdivision 1, relating to the construction, improvement and repair of town roads.

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

Section 1. **Impassable roads—Complaint by freeholders.**—That Mason's Minnesota Statutes of 1927, section 2607, subdivision 1, be amended to read as follows:

"Sub. 1. Whenever a complaint in writing to the county board of the county reciting that a described road in or on the line of a town therein is neglected by the town charged by law with its maintenance and repair, *or that a legally established road in or on the line of the town has not been constructed or opened, when the cost of opening and constructing such legally established road shall not exceed the sum of \$1000.00 per mile, and that by reason of such neglect such road is not reasonably passable, and which said complaint is signed by five or more freeholders of said town or of an*