

in auditing the income tax returns of any person, co-partnership, corporation or fiduciary, and who shall not at least three years prior to the date of said examination have successfully passed an examination in such subjects as may be prescribed by the board, touching his general education, qualification and fitness for an accountant; provided, that said board may, in its discretion, waive the preliminary examination of an applicant who, in its opinion, has had a general education equivalent to that which may be prescribed by its rules and is otherwise qualified."

Approved April 13, 1933.

CHAPTER 237—H. F. No. 1403

An act amending Mason's Minnesota Statutes of 1927, Section 717, relating to sanatoriums—oath and bond of Commissioner.

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

Section 1. **Definitions.**—That Mason's Minnesota Statutes of 1927, Section 717, be amended to read as follows:

"717. Wherever in this Act the words "sanatorium," "county sanatorium" or "county sanatorium commission" are used, the same shall apply to a sanatorium or commission whether the sanatorium in question is one for a county or a group of counties. Each member of a county sanatorium commission shall before entering upon his duties take the oath provided by law.

Approved April 13, 1933.

CHAPTER 238—H. F. No. 1410

An act to amend Mason's Minnesota Statutes of 1927, Section 2814, relating to the employment of teachers by a quorum of a School Board.

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

Section 1. **Quorum of school board.**—That Mason's Minnesota Statutes of 1927, Section 2814, be and the same hereby is amended to read as follows: