

*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.

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#### 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.

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#### 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:

2814. A majority of the School Board shall constitute a quorum, but no contract shall be made or authorized except at a meeting of the Board of which all members have had legal notice; *provided, however, that where a husband and wife, brother and sister, or two brothers, and/or sisters, constitute a quorum, no contract employing a teacher shall be made or authorized except upon the unanimous vote of the School Board.*

Approved April 13, 1933.

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CHAPTER 239—H. F. No. 1443

*An act permitting cities of the first class and counties containing cities of the first class now responsible in whole or in part for administering poor relief to levy a tax, not to exceed three mills, for poor relief.*

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

**Section 1. Tax levy for poor relief in certain counties.**—Each city of the first class responsible by statute or by charter provision for administering poor relief therein, and each county containing a city of the first class, which county is responsible by statute for administering poor relief therein either alone or jointly with any such city of the first class and whether administering such relief through a poor commission or a board of public welfare, is hereby authorized to levy a tax at a rate of not to exceed three (3) mills for each dollar of the assessed valuation of real estate and personal property therein in excess of and in addition to any levy which might otherwise be made by such city or such county to provide funds for poor relief.

**Sec. 2. Levies to be subject to same laws as other levies.**—Any such additional levy shall be subject to the same limitations and restrictions as to authorization as are required in case of levies for other purposes in such city or such county, and shall be authorized and levied by the same authorities and in the same manner as other levies for poor relief.

**Sec. 3. Funds to be expended by Board of Public Welfare.**—The funds provided by any such additional levy shall be appropriated and made available for the use of the board of public welfare or poor relief commission or other body, by whatever name known, authorized and empowered with the duty and responsibility of administering and providing for the care of the poor and needy in such city or such county.