

shall be punished by a fine not exceeding \$100.00, and in default of payment, committed to jail for a period of not to exceed 60 days.

**Sec. 7. Fees.**—The fees of the Secretary of State for registration, alteration, cancellation, searches made by him, and certificates issued by him, pursuant to this Act, shall be the same as provided by law for similar services. The fees collected under this Act shall be paid by the Secretary of State into the state treasury.

**Sec. 8. Inconsistent acts repealed.**—All Acts or parts of Acts inconsistent herewith are hereby repealed.

Approved April 17, 1933.

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#### CHAPTER 296—S. F. No. 1607

*An act relating to the indebtedness and expenditures of certain counties, authorizing the funding and payment of outstanding indebtedness, validating certain warrants so to be funded and limiting and controlling future expenditures and prescribing penalties for violation of its provisions.*

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

**Section 1. Counties may fund indebtedness in certain cases.**—Any county in this state having an assessed valuation of taxable property, inclusive of moneys and credits, of not more than \$8,000,000, and having a net debt, as defined by Laws 1927, Chapter 131, not exceeding \$500,000, as of December 31, 1932, and having outstanding floating indebtedness incurred prior to January 1, 1933, represented by warrants issued against its revenue and/or poor fund and/or Road and Bridge Fund, aggregating in principal and accrued interest a sum greater than can be paid out of cash in said respective funds plus the amount of current taxes which have been levied for such purposes payable during the year 1933, and which floating debt exceeds \$150,000 in principal and accrued interest, may fund or otherwise pay and discharge such indebtedness in the manner in this act provided; and in the event of the funding provisions of this act being resorted to, each and all of the provisions, conditions and limitations of this act shall apply and shall be controlling over those of any other act inconsistent herewith.

**Sec. 2. Warrants validated.**—Any and all such outstanding warrants which shall be funded in the manner authorized by this act, and which have been issued for any lawful purpose properly

chargeable to such respective funds, are hereby declared to be valid and enforceable obligations of such county; provided that the validation hereby effected shall not affect any warrants, the validity of which is questioned in any litigation now pending. The determination by unanimous vote of the county board of such county that any such outstanding warrants have been issued and that bonds shall be issued for the purpose of funding the same in the manner herein provided for shall be final and conclusively binding upon such county. The county board is hereby authorized and empowered to issue the bonds of such county in an amount not to exceed the principal of such warrants and interest thereon accrued up to the date of such bonds, and not exceeding in any event \$150,000, without submitting the question of such issue to the electors of such county and without regard to the amount of any and all other outstanding debts of the county, the proceeds thereof to be used solely for the purpose of taking up, paying, cancelling and retiring a like amount of principal and interest of such warrants. Said bonds shall be payable so that the first payment becomes due and payable not more than nine years from the date of issuance of such bonds and the last installment thereof shall become due and payable not more than twenty years from the date of the issuance of such bonds. They shall be sold in conformity with Mason's Minnesota Statutes of 1927, Section 1943, and shall be direct and general obligations of the county issuing the same. Nothing in this act shall be construed to require that the full amount of such outstanding indebtedness shall be retired by the issuance and sale of such bonds, but if such bonds be issued and sold all valid outstanding indebtedness not retired thereby shall be paid from the proceeds of the taxes levied and payable during the year 1933 for such purposes.

**Sec. 3. Tax levy to retire bonds.**—The county board of any county issuing bonds pursuant to the authority of this act shall before the issuance thereof levy for each year until the principal and interest are paid in full a direct annual tax in an amount not less than ten per cent in excess of the sum required to pay the principal and interest thereof when and as such principal and interest become due, provided that in case such bonds are sold directly to the State of Minnesota, the levy shall be made according to law covering such sale. Such tax shall be irrevocable until all such indebtedness is paid, and after the issuance of such bonds no further action of the county board shall be necessary to authorize the extension, assessment and collection of such tax. The county auditor shall keep a register in which shall be entered a record of the aggregate amount of such bonds authorized, the aggregate amount issued, the purpose for which issued, the number, denomination, date and maturity of each, the rate of interest, and time of

payment thereof, and place of payment of principal and interest, and the amount of taxes levied for the payment thereof in each year, and shall extend and assess the tax so levied. Nothing herein contained shall be construed as limiting the power of the county to levy taxes to pay the bonds issued hereunder, but the county board shall have the power, and it shall be its duty, to levy any taxes necessary to provide revenue to pay the full principal and interest of such bonds.

**Sec. 4. Limitation of expenditures.**—So long as any bonds issued pursuant hereto remain outstanding, unless a sum equal to the full principal and interest to maturity thereon be held in the sinking fund for the retirement thereof, the maximum amount of obligations incurred and expenditures made in any year shall not exceed \$50,000 for revenue fund purposes nor \$40,000 for poor fund purposes nor \$30,000 for Road and Bridge Fund purposes, and the county board is authorized to levy during such period only such amount of taxes for such purposes as will produce such sum. In the event that taxes levied for such purposes shall exceed such sum for said respective funds, the excess shall be carried over and go to reduce the taxes for the next ensuing year for such purposes.

**Sec. 5. County board to determine revenues.**—The county board shall annually, at its meeting in July, 1933, and at its meetings in January in each succeeding year, determine the amount of funds which will be available during the current year for revenue fund, poor fund and Road and Bridge Fund purposes from the proceeds of the tax levy made therefor in the preceding year and from other sources, if any, known to be due and payable into the county treasury for such purposes during such year, and shall thereupon at such meeting make and spread upon its minutes a definite budget of the expenditures made and to be made and indebtedness incurred and to be incurred for the purpose of such respective funds during such year, which expenditures and indebtedness shall in no case exceed the aggregate amount of revenues so determined to be available for such year. Such budget shall allot the sum authorized for each institution, department, division or purpose chargeable to such fund. As nearly as may be, a specific program of activities shall be determined upon and no change shall thereafter be made which shall cause to be diverted to any other purpose any item so determined upon, except by unanimous vote of the county board at a regular meeting after at least three weeks published notice of a hearing thereon; provided, however, that at least ten per cent of the total sum authorized for each such fund shall be allotted to and carried as a reserve for emergencies, and such reserve for emergencies may be expended by the county board

by unanimous action without such hearing for any purpose specified in said budget when the sum previously allotted to such purpose has been expended.

**Sec. 6. County auditor to keep record of allotments.**—The county auditor shall keep a record showing accurately the amount allotted to each item of the budget for each year and the amounts incurred and expended from time to time on account of each of such items, which records shall be presented and examined at each meeting of the county board and show the true condition of affairs at the date of such meeting.

**Sec. 7. Provisions separable.**—If any section, part or provision hereof be found unconstitutional such determination shall not affect the validity of the remaining provisions not clearly dependent thereon.

✓ Approved April 17, 1933.

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#### CHAPTER 297—S. F. No. 1680

*An act to amend Mason's Minnesota Statutes of 1927, Section 5799, relating to state board of pharmacy; time of meeting.*

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

**Section 1. Meetings of state board of pharmacy.**—That Mason's Minnesota Statutes of 1927, Section 5799, be and the same hereby is amended to read as follows:

5799. The board shall meet at least once in every six months to examine applicants for registration and transact its other business, giving reasonable notice of all examinations, by mail, to known applicants therefor. The secretary shall record the names of all persons registered by the board, together with the grounds upon which the right of each to registration was claimed. The fee for examination shall be ten dollars. All registered pharmacists and assistants, while employed as such, shall be exempt from service as jurors. On hearing, the board may revoke any certificate of registration obtained by false representation or other fraud, or when the holder is addicted to the liquor or drug habit so as to unfit him for the practice of pharmacy, and may refuse registration to any person so addicted.