

*“(b) The total amount which the adjutant general may pay under the provisions of subdivision (c) of Section 5 of this act on account of any armory constructed as provided by Section 12 of this act shall not exceed \$2,000.00 for each unit of the national guard or naval militia quartered in such armory.*

*“(c) The corporation created under Section 13 of this act shall never be subject to an indebtedness on account of any armory constructed as provided by Section 12 of this act in excess of the cost of such armory as provided by this section, nor to a total indebtedness in excess of the aggregate cost of all armories so constructed.”*

Approved April 20, 1933.

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CHAPTER 333—S. F. No. 1260

*An act to make it illegal to use, sell, transport or have in possession any peyote or preparation of peyote.*

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

Section 1. **Peyote declared illegal.**—No person shall use, sell, transport or have in possession any peyote or preparation of peyote.

Sec. 2. **Violation a misdemeanor.**—The violation of this act shall be a misdemeanor.

Sec. 3: This act shall go into effect thirty days after its passage.

Approved April 20, 1933.

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CHAPTER 334—S. F. No. 1455

*An act to amend Mason's Minnesota Statutes for 1927, Section 3199, as amended by Laws 1931, Chapter 355, relating to the levy of taxes for poor relief purposes in all counties having a population of over 75,000 inhabitants and an area of over 5,000 square miles.*

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

Section 1. **Tax levy for poor purposes.**—That Mason's Minnesota Statutes for 1927, Section 3199, as amended by Laws 1931,

Chapter 355, be and the same hereby is amended so as to read as follows:

"3199. On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to *three mills* on each dollar of assessed valuation. On or before October 5, thereafter, the board shall file a certified copy of such resolution with the county auditor, who shall enter the amount upon the tax lists, *after said levy shall have been submitted to the board of county commissioners of said county for its approval but not exceeding the amount approved by said county board after any reduction.* Such tax, when collected, shall be credited to the county poor fund."

Approved April 20, 1933.

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CHAPTER 335—S. F. No. 1519

*An act providing for a judicial determination of the right under Mason's Minnesota Statutes of 1927, Section 2301, to refundment of taxes paid under Mason's Minnesota Statutes of 1927, Section 2302.*

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

**Section 1. Refundment of inheritance taxes in certain cases.**

—Where the Attorney General has, prior to the enactment of this chapter, made and determined that an inheritance tax is payable pursuant to Mason's Minnesota Statutes of 1927, Section 2302, and a tax heretofore has been paid pursuant to such determination, and an application for the refunding of such tax is made, pursuant to Mason's Minnesota Statutes of 1927, Section 2301, within three years from the date of such tax, whether such application is made before or after the passage of this act, any person aggrieved by the failure of the auditor of state to draw his warrant for the refundment of the amount of tax so paid may, within one year from the passage of this act, appeal to the district court of Hennepin County or Ramsey County, Minnesota, by filing with the attorney general a notice in writing setting forth the payment of such tax under a determination of the