

Beltrami County, on the *third* Tuesday in February and the *second* Tuesday in September.

Cass County, on the *second* Tuesday in *May* and the *first* Tuesday in *December*.

Clearwater County, on the *third* Tuesday in April and the *first* Tuesday in *November*.

Crow Wing County, on the *third* Tuesday in *February* and the *second* Tuesday in *September*.

Hubbard County, on the *third* Tuesday in *April* and the *first* Tuesday in *November*.

Itasca County, on the *third* Tuesday in *February* and the *second* Tuesday in *September*.

Koochiching County, on the *second* Tuesday in *May* and the *first* Tuesday in *December*.

Lake of the Woods County, on the *third* Tuesday in *April* and the *first* Tuesday in *November*.

Sec. 2. *In years when the first Tuesday in November is general election day the November terms shall be held on the first Wednesday of that month.*

Sec. 3. All Acts and parts of Acts inconsistent herewith are hereby repealed.

Sec. 4. This Act shall take effect and be in force from and after *February 1, 1934.*"

Approved December 23, 1933..

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#### CHAPTER 16—H. F. No. 54

*An act to amend Laws 1933, Chapter 213, Section 11, and Mason's Minnesota Statutes of 1927, Section 49.*

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

Section 1. **Recovery of over paid tax in certain cases.**—That Section 11, Chapter 213 of Laws 1933 be and the same hereby is amended to read as follows:

"Sec. 11. A taxpayer who has paid, voluntarily or otherwise, or from whom there has been collected (other than by the method provided for in the first sentence of Section 10) any tax not legally due or any amount of tax in excess of that legally due may (1) file with the Tax Commission a claim for the refund of such tax or such excess and/or (2) recover the same by an action at law against the State in any court of record, but no such claim may be filed and no such action may be brought after the expiration of two years from the date of payment of the tax involved. If a taxpayer shall file with the Tax Commission a claim for refund hereunder, no action may be brought against the State to recover the tax included in such claim until said Commission has finally disposed thereof or has failed within six months after the filing of such claim to render final action thereon.

If the Tax Commission finds that the tax for the refundment of which claim is filed was not legally due or payable, it shall issue its certificate to the taxpayer for the refundment thereof, otherwise it shall disallow such claim.

Any claim for refund allowed by the Tax Commission, and any judgment recovered against the State in an action to recover any such tax, shall include interest upon the tax refunded or recovered from the date of payment until the date of refundment or judgment at the rate of six (6) per cent per annum, and any such judgment shall bear a like rate of interest from date of entry until date of payment thereof.

Any certificate for refundment issued by the Tax Commission hereunder or a certified copy of any judgment against the State recovered hereunder may be filed with the State Auditor, who shall thereupon issue his warrant on the State Treasurer for the amount thereof in favor of the payee of such certificate or judgment creditor, as the case may be, and it shall be the duty of the State Treasurer to pay all such warrants out of any funds in the state treasury not otherwise appropriated.

There is hereby appropriated out of any funds at any time in the state treasury not otherwise appropriated (but not exceeding at any time the total amount of taxes to that time paid or collected under this act plus interest at the rate of six (6) per cent per annum on the amount of each payment of taxes from the date paid until refunded by order of the Tax Commission, or repaid pursuant to judgment recovered hereunder or until claim for refundment thereof and action for the recovery thereof are barred hereunder) such sum

*or sums as may be necessary from time to time to pay such refunds and judgments.*

Sec. 2. Mason's Minnesota Statutes of 1927, Section 49 insofar as inconsistent herewith is hereby amended.

Approved December 23, 1933.

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### CHAPTER 17—H. F. No. 73

*An act authorizing municipalities defined in Mason's Minnesota Statutes of 1927, Section 1959, to sell bonds in certain cases, legalizing acts heretofore performed, making certain contracts with the Federal Government, and repealing inconsistent acts.*

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

**Section 1. Municipalities may issue bonds in certain cases.**—That any municipality in this state, as such term is defined in Mason's Minnesota Statutes of 1927, Section 1959, which has, or may hereafter have, authority to issue and sell its bonds for the purpose of carrying on public works, the cost of which will be defrayed in part from funds granted by the United States of America through its public works administration, under the provisions of the National Industrial Recovery Act, shall have full authority, and is hereby expressly authorized, to sell and dispose of any of its said bonds to said United States of America, by contract therefor entered into between any such municipality and said federal government, upon such terms and conditions as the governing body of any such municipality shall deem to be in the public interest, without advertising for bids for the purchase thereof; provided the maximum rate of interest on any such bonds shall not exceed four per cent per annum payable semi-annually.

**Sec. 2. Acts legalized.**—That any and all Acts heretofore performed by any such municipality in entering into contract with said federal government for the purchase or sale of any such bonds, are hereby legalized and declared valid in all respects.

**Sec. 3. Inconsistent acts repealed.**—That any and all Acts conflicting with the provisions of this Act are hereby expressly repealed insofar as necessary to give effect to this Act.

Approved December 23, 1933.