

Sec. 2. Inconsistent acts superseded, modified and amended.—All acts and parts of acts inconsistent herewith are hereby superseded, modified and amended so far as necessary to give effect to the provisions of this act.

This act shall take effect and be in force from and after its passage.

Approved April 5, 1935.

CHAPTER 127—S. F. No. 613.

An act relating to the admission of nurses to register and practice the profession of nursing.

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

Section 1. Registration of nurses in certain cases.—Any nurse who graduated prior to January 1, 1918, and has had fifteen (15) years or more of actual experience in nursing, and who has been employed under civil service regulations for fifteen (15) years or more as such nurse by the Board of Education of any city of the first class; who shall on or before July 1, 1935, make application and produce to the Board of Examiners of Nurses satisfactory evidence verified by the oath of the applicant that the applicant is a legal resident of this state and a graduate of a school or schools of nursing, giving a course in nursing of not less than two (2) years shall be permitted to register and practice the profession of nursing without examination upon payment of the registration fee.

Approved April 5, 1935.

CHAPTER 128—S. F. No. 865.

An act to amend Mason's Minnesota Statutes of 1927, Section 2302, Subdivision 1, relating to the taxation of inheritances, devises, bequests, legacies and gifts of non-resident decedents.

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

Section 1. Taxation of inheritances, etc.—That Mason's Minnesota Statutes of 1927, Section 2302, Sub-division 1., be and the same is hereby amended so as to read as follows:

"2302.—1. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligation in this State, standing in the name of a decedent or in trust for a decedent; liable to any such tax, the tax shall be paid to the state treasurer on the transfer thereof, and no such assignment or transfer shall be valid until such tax is paid.

If any nonresident of this state dies owning personal property in this state, such property may be transferred or assigned by the personal representative of, or trustee for the decedent, only after such representative or trustee shall have procured a certificate from the attorney general consenting to the transfer of such property. Such consent shall be issued by the attorney general only in case there is no tax due hereunder; or in case there is a tax, when the same shall have been paid.

Any personal representative, trustee, heir or legatee of a non-resident decedent desiring to transfer property having its situs in this state may make application to the attorney general for the determination of whether there is any tax due to the state on account of the transfer of the decedent's property and such applicant shall furnish to the attorney general therewith an affidavit setting forth a description of all property owned by the decedent at the time of his death and having its situs in the state of Minnesota, the value of such property at the time of said decedent's death; also when required by the attorney general, a description of and statement of the true value of all the property owned by the decedent at the time of his death and having its situs outside the state of Minnesota, and also a schedule or statement of the valid claims against the estate of the decedent, including the expenses of his last sickness and funeral and the expenses of administering his estate. Such person shall also, on request of the attorney general, furnish to the latter a certified copy of the last will of the decedent in case he died testate, or an affidavit setting forth the names, ages and residences of the heirs at law of the decedent in case he died intestate and the proportion of the entire estate of such decedent inherited by each of said persons, and the relation, if any, which each legatee, devisee, heir, or transferee sustained to the decedent or person from whom the transfer was made. Such affidavits shall be subscribed and sworn to by the personal representative of the decedent or some other person having knowledge of the facts therein set forth.

The statements in any such affidavits as to value or otherwise shall not be binding on the attorney general in case he believes the same to be untrue. From the information so

furnished to him and such other information as he may have with reference thereto, the attorney general shall, with reasonable expedition, determine the amount of tax, if any, due the state under the provisions of this act and notify the person making the application of the amount thereof claimed to be due. On payment of the tax so determined to be due or in case there is no tax due to the state, the attorney general shall issue a consent to the transfer of the property so owned by the decedent.

Any person aggrieved by the determination of the attorney general in any matter hereinbefore provided for, may within twenty days thereafter appeal to the district court of Hennepin county, or Ramsey county, Minnesota, by filing with the attorney general a notice in writing setting forth his objections to such determination and that he appeals therefrom and thereupon within ten days thereafter the attorney general shall transmit the original papers and records which have been filed with him in relation to such application for consent, to the clerk of the district court to which the appeal shall have been taken, and thereupon said court shall acquire jurisdiction of such application and proceeding. Upon eight days' notice given to the attorney general by the appellant, the matter may be brought on for hearing and determination by such court either in term time or vacation, at a general or special term of said court, or at chambers as may be directed by order of the court. The said court may determine any and all questions of law and fact necessary to the enforcement of the provisions of this act according to its intent and purpose, and may by order direct the correction, amendment or modification or (of) any determination made by the attorney general.

On such hearing either party may introduce the testimony of witnesses and other evidence in the same manner and subject to the same rules which govern in civil actions. When necessary, the court may adjourn or continue its hearings from time to time, to enable the parties to secure the attendance of witnesses or the taking of depositions. Depositions may be taken and used in such proceedings in the same manner as is now provided by law for the taking of depositions in civil actions.

The attorney general and any person aggrieved by the order of the district court may appeal to the supreme court from any such order by said courts, within the time and in the manner now provided by law for the taking of appeals from orders in civil actions."

Approved April 5, 1935.