

CHAPTER 129—S. F. No. 992.

An act to amend Mason's Minnesota Statutes of 1927, Section 10235, as amended by Laws 1929, Chapter 308, relating to Sunday activities.

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

Section 1. **Things prohibited—exceptions.**—Mason's Minnesota Statutes of 1927, Section 10235, as amended by Laws 1929, Chapter 308, is amended so as to read as follows:

"Section 10235. All horse racing, gaming and shows; all noises disturbing the peace of the day; all trades, manufacturers, and mechanical employments, except works of necessity performed in an orderly manner so as not to interfere with the repose and religious liberty of the community; all public selling or offering for sale of property, and all other labor except works of necessity and charity are prohibited on the Sabbath day:

Provided, that meals to be served upon the premises or elsewhere by caterers, prepared tobacco in places other than where intoxicating liquors are kept for sale, fruits, confectionery, newspapers, drugs, medicines, and surgical appliances may be sold in a quiet and orderly manner. In works of necessity or charity is included whatever is needful during the day for good order, health or comfort of the community, *including the usual shoe shining service*; but keeping open a barber shop or shaving and hair cutting shall not be deemed works of necessity or charity, and nothing in this section shall be construed to permit the selling of uncooked meats, groceries, clothing, boots, or shoes. Provided, however, that the game of baseball when conducted in a quiet and orderly manner so as not to interfere with the peace, repose and comfort of the community, may be played between the hours of one p. m. and six p. m. on the Sabbath day."

Approved April 5, 1935.

CHAPTER 130—S. F. No. 1119.

An act covering all receipts, license fees, taxes and penalties, payable to the State as provided for in Chapters 46 and 58, Special Session Laws 1933, relating to liquor control in the State of Minnesota into the state treasury to be credited to the general revenue fund of the State of Minnesota and providing for the payment thereof.

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

Section 1. Liquor receipts to be paid into State Treasury. All taxes, penalties, license fees and receipts of every kind, character and description, provided for and payable to the state under the terms and provisions of Chapters 46 and 58, Special Session Laws of 1933, including all moneys collected by the commissioner under rules and regulations established by him, such as certificate labels, truck labels, case labels, and any other form that he may establish, shall be paid into the state treasury the same as other departmental receipts, and are to be credited to the revenue fund of the State of Minnesota.

Sec. 2. Outstanding certificates to be redeemed.—All outstanding certificates of indebtedness issued under and pursuant to the provisions of Chapter 67, Special Session Laws of Minnesota for 1933, shall be redeemed by the Executive Council out of any monies received as specified in Section 1 of this act.

Sec. 3. Inconsistent acts repealed.—All acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 5, 1935.

CHAPTER 131—S. F. No. 1161.

An act directing the Minnesota Tax Commission to compromise taxes assessed upon shareholders of banks.

WHEREAS, the right of this State and other states to collect taxes on national banks and their shareholders is governed and controlled by the Congress of the United States, and whereas the Supreme Court of this State in *State of Minnesota vs. First National Bank*, 164 Minn. 235, and the Supreme Court of the United States, *Minnesota vs. First National Bank*, 273 U. S. 561, have held that this State cannot collect taxes on shareholders of national banks at more than about one-eighth of present rate, and whereas until Congress removes its present restriction as expressed in Section 5219 R. S., the State can do nothing which effectively will insure the collection of any taxes on national banks, and whereas during the coming two years, in addition to other difficulties relating to public revenues in the various cities, villages, school