

*isfactory evidence that one-third of such three per cent deduction from the tax shall have been paid or credited to retail service stations or other retail distributors on all quantities of gasoline bought or consigned to them for storage or sale. The inspector may make therein proper adjustment, either by addition or deduction, for errors occurring in any previous statement. There shall be noted upon the records of the inspector the date of the mailing of such statement, which record shall be conclusive evidence of the proper mailing thereof. There may be included in such statement the amount due for oil inspection fees for the same period. The amount of tax and fees shown on such statement shall be paid to the inspector on or before the 15th day of the month succeeding the month in which the statement is so mailed."*

Approved April 17, 1935.

---

CHAPTER 203—H. F. No. 825

*An act authorizing any city of the first class operating under Article IV., Section 36, of the Constitution of the State of Minnesota to procure, establish, and maintain a municipal forest.*

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

**Section 1. Cities may establish municipal forest.**—Any city of the first class operating under Article IV., Section 36, of the constitution of the State of Minnesota by resolution of the governing body thereof may purchase or obtain by condemnation proceedings, any tract or tracts of land bordering any lake, for a municipal forest and manage the same on forestry principles and may reserve any part of such land for use as a public bathing beach. The selection of such lands and the plans of management thereof, shall have the approval of the state forester.

**Sec. 2.** This act shall take effect and be in force from and after its passage.

Approved April 17, 1935.

---

CHAPTER 204—S. F. No. 833

*An act to repeal Section 10, Chapter 405, Laws 1931, relating to the relief of certain officers, soldiers, marines, nurses,*