burse persons, firms and corporations who have paid to or deposited with such municipalities a certified check or other negotiable instrument in connection with a bid submitted to secure a public contract or contract for furnishing material, equipment, or motor vehicles, with or to such municipalities, for the amount of such certified check or negotiable instrument so deposited or paid, in all instances where such certified check or negotiable instrument has been declared forfeited by such municipalities; provided that no reimbursement or refundment shall be made pursuant to the provisions of this act unless made within six months after this act becomes effective.

Approved March 5, 1935.

## CHAPTER 38-S. F. No. 916

An act to appropriate the sum of twenty thousand dollars (\$20,000), or so much thereof as may be necessary, out of any moneys in the State Treasury not otherwise appropriated for the purpose of paying rentals and salaries of employes of the income tax division of the Tax Commission of the State of Minnesota.

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

Section 1. Appropriation for income tax division.—That the sum of Twenty Thousand Dollars (\$20,000), or so much thereof as may be necessary, is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, for the purpose of paying rentals and salaries of employes in the Income Tax division of the Tax Commission of the State of Minnesota.

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

Approved March 7, 1935.

## CHAPTER 39—H. F. No. 48

An act amending Laws 1933, Chapter 325, Section 3, relating to the use by counties of moneys accruing to the state road and bridge fund from taxes imposed on the use of