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

gasoline under authority of Section 5, Article 9 of the Constitution, by extending the time during which said Chapter 325, Laws 1933, shall be and remain in effect.

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

Section 1. Emergency act.—Laws 1933, Chapter 325, Section 3, is hereby amended so as to read as follows:

"Sec. 3. This act is hereby declared to be an emergency measure and shall be in force and effect for a period of 2 years from and after April 20, 1935. Every law now in force inconsistent herewith is hereby suspended for a period of 2 years from and after April 20, 1935."

Approved March 11, 1935.

CHAPTER 40---H. F. No. 982

An act to amend Laws 1931, Chapter 398, as amended by Laws 1933, Chapter 332, Section 13, Subdivision (b), and Section 14, relating to armories.

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

Section 1. Application of act.—Laws 1931, Chapter 398, as amended by Laws 1933, Chapter 332, Section 13, Subdivision (b), is hereby amended so as to read as follows:

"(b) Upon the filing with the secretary of state of a certificate by the adjutant general reciting the existence in any such municipality of the conditions specified in Section 12 of this act, naming the persons authorized to compose such commission and corporation as provided in this section, and declaring them to be constituted a commission and corporation hereunder, such persons shall forthwith become and be such commission and corporation without further proceeding. In case of a vacancy in the membership of such commission and corporation, the remaining members, provided there be not less than two, shall have power to act and to elect such temporary acting officers as may be necessary during the existence of the vacancy. In case at any time there shall not be at least two qualified officers of the national guard in addition to the adjutant general eligible to serve ex officio as members of such commission as provided by subdivision (a) of this Section, the adjutant general may appoint a member or members of such commission from the colonels of the line of