

mission within two years from the date of such tax certificate or state assignment certificate.

**Section 3. Canceled tax to be reinstated.**—Whenever a refund is granted under the provisions of this act the county auditor shall reinstate such portion of the tax on the land as the value of the land without any improvements bears to the full value of the said erroneous assessment. Said reinstated tax shall be placed upon the current tax lists in the office of the county treasurer and if not paid prior to the first Monday in January of the following year, shall be subject to judgment with the delinquent taxes for the current or other years.

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

Approved April 24, 1937.

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#### CHAPTER 444—H. F. No. 1231

*An act prohibiting barter, trade or exchange of prison made goods.*

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

**Section 1. Barter and exchange of prison made goods prohibited.**—That no goods, wares or merchandise manufactured, produced or mined, wholly or in part by convicts or prisoners (except convicts or prisoners on parole or probation), or in any penal and/or reformatory institutions in this or any other state shall be bartered, traded or exchanged by such penal institutions for any other goods, wares or merchandise of any kind whatsoever for use in such penal institutions.

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

Approved April 24, 1937.

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#### CHAPTER 445—S. F. No. 1315

*An act providing for the creation of a park in the town of Oronoco, in Olmsted county, Minnesota, and appropriating money therefor.*