

**EXTRA SESSION LAWS**  
**OF THE**  
**STATE OF MINNESOTA**

**PASSED AND APPROVED DURING THE EXTRA SESSION  
OF THE FIFTIETH LEGISLATURE COMMENCING  
MAY 24, 1937**

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**CHAPTER 1—H. F. No. 22**

*An act validating the payment of 1936 taxes on real property without penalty, on June 1, 1937, and authorizing refundment of penalties collected on 1936 taxes on real property paid on said date.*

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

"Sec. 1. **Payment of taxes without penalty legalized.**—In the event any County Treasurer shall have accepted payment of 1936 taxes on real property on June 1, 1937, without penalty, such action is hereby validated and any penalties which might have accrued are hereby waived and released.

"Sec. 2. **Penalties refunded in certain cases.**—In the event any County Treasurer shall have collected any penalties on any real estate taxes for the year 1936, paid on June 1, 1937, such penalties shall be returned in the following manner; the person paying such penalty shall file written application with the County Treasurer giving the description of the tract of land upon which such tax and penalties were paid, the date of payment, and the amount of penalty paid. The County Treasurer shall endorse thereon the certificate that such tax was paid on June 1, 1937, and that penalty was collected by him in an amount stated in said certificate. The County Auditor shall

thereupon issue to the tax payer his warrant upon the revenue fund of the county for the amount of the penalty so collected.

"Sec. 3. **Applications for refunds.**—Application for refund of such penalty must be made within six months after the passage of this act."

Approved June 7, 1937.

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## CHAPTER 2—H. F. No. 130

*An act to appropriate money for the payment of the salary of the lieutenant governor and the salary and mileage of the members of the Legislature and for the payment of the per diem of the officers and the employees of and all other expenses of the Legislature, including payment for necessary supplies therefor.*

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

Section 1. **Appropriations for legislative expense.**—That the sum of \$150,000, or so much thereof as may be found necessary, be and the same is hereby appropriated from the Revenue Fund for the payment of the salary of the lieutenant governor and the salary and the mileage of the members of the Legislature and for the payment of the per diem of the officers and the employees of and all the other expenses of the Legislature, including payment for necessary supplies therefor.

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

Approved June 14, 1937.

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## CHAPTER 3—H. F. No. 2

*An act to amend Mason's Minnesota Statutes of 1927, Sections 2272, 2274, 2278, 2268, 2289, 2290 and 2290-1, relating to the rate of gross earnings tax upon freight line companies, sleeping car companies, express companies and trust companies.*

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