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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.

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.

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: