

county, nor any change in the name or ownership thereof, disqualify it or invalidate any publication continuously made therein, before and after the change; provided further that any newspaper located in a county of more than 150,000 and less than 250,000 population, which shall have been published daily or weekly, regularly and without suspension of publication, fifteen years or more immediately prior to the date this act goes into effect, in one city or village; or any newspaper located in a county of over 250,000 population, which shall have been published daily or weekly, regularly and without suspension of publication, three years or more immediately prior to the date this act goes into effect, in one city or village, and having a regular office and editorial rooms, shall be deemed to be a legal newspaper, notwithstanding that it is not printed at the place from which it purports to be issued, and notwithstanding that it is not equipped with skilled workmen and the necessary material for preparing and printing the same, or that it is not printed in the English language, providing it shall conform to all the other requirements of said Section 10935, Mason's General Statutes of Minnesota, 1927; *provided further that any newspaper, which shall have been published continuously over 75 years, under the ownership of the same publisher over forty years, in the same city or village and which within one year prior to the passage of this act changed the frequency of publication from a weekly to a daily publication, shall be deemed to be a legal newspaper;* provided further that all legal notices shall be printed in the English language.

Neither the change of the day of publication, or the change of office or place of publication from one place to another within the same county shall deprive it of standing as a legal newspaper, and it shall be deemed to be a legal newspaper notwithstanding such change of the day of publication, *the frequency of publication*, or change of office and place of publication within the same county."

Approved July 15, 1937.

CHAPTER 69—S. F. No. 130

An act to amend Session Laws of 1923, Chapter 419, Section 6, as amended by Laws of 1927, Chapter 125, Section 1, as amended by Laws of 1929, Chapter 152, as amended by Laws of 1937, Chapter 247, relating to the salaries, compensation, duties and help of certain county officials in counties having, or which may hereafter have, a population of 380,000 inhabitants or over.

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

Section 1. Salary of deputy sheriffs, etc., in certain counties.

—That Session Laws of 1923, Chapter 419, Section 6, as amended by Laws of 1927, Chapter 125, Section 1, as amended by Laws of 1929, Chapter 152, as amended by Laws of 1937, Chapter 247, be and the same is hereby amended so as to read as follows:

“Section 6. The Sheriff shall appoint and employ one chief deputy who shall be paid the sum of Thirty-two hundred seventy (\$3,270.00) dollars per annum; one assistant chief deputy and Auditor who shall be paid the sum of twenty-three hundred fifty (\$2,350.00) dollars per annum; one assistant bookkeeper who shall be paid the sum of nineteen hundred eighty-seven (\$1,987.00) dollars per annum; one special deputy who shall be paid the sum of seven-hundred sixty-two (\$1,762.00) dollars per annum; one deputy for tax collections, who shall be paid the sum of nineteen hundred eighty-seven (\$1,987.00) dollars per annum; four outside deputies who shall each be paid the sum of twenty-three hundred fifty (\$2,350.00) dollars per annum; one deputy for the care of the insane, who shall be paid the sum of twenty hundred fifteen (\$2,015.00) dollars per annum; two outside deputies to attend to the service of criminal and other processes, who shall each be paid the sum of twenty hundred fifteen (\$2,015.00) dollars per annum; one deputy to attend to mortgage notices, who shall be paid the sum of twenty-four hundred (\$2,400.00) dollars per annum; one jailer who shall be paid the sum of nineteen hundred eleven (\$1,911.00) dollars per annum; four outside criminal deputies who shall each be paid the sum of twenty-four hundred (\$2,400.00) dollars per annum; twelve uniformed *motor patrol* deputies, each deputy to furnish his own motorcycle or *automobile*, maintenance thereof, and uniform, who shall each be paid the sum of twenty-four hundred ninety (\$2,490.00) dollars per annum; two assistant jailers who shall each be paid the sum of seventeen hundred sixty-two (\$1,762.00) dollars per annum; one matron who shall be paid the sum of eleven hundred forty-seven (\$1,147.00) dollars per annum; four night watchmen who shall each be paid the sum of sixteen hundred twenty-two (\$1,622.00) dollars per annum; one cook who shall be paid the sum of fifteen hundred ninety (\$1,590.00) dollars per annum; two deputies in charge of juries who shall each be paid the sum of seventeen hundred and ninety (\$1,790.00) dollars per annum; seven general deputies who shall each be paid the sum of eighteen hundred and fifty-two (\$1,852.00) dollars per annum; two outside patrol deputies who shall each be paid the sum of eighteen hundred and fifty-two (\$1,852.00) dollars per annum; three general deputies who shall each be paid the sum of two thousand and seventy (\$2,070.00) dollars per annum; one stenographer who shall be paid the sum of seventeen hundred and fifty-two (\$1,752.00) dollars per annum. The Sheriff shall also appoint and employ as many court room deputies as there are district

court judges in and for said county. Said deputies shall attend the court of said judges and perform such duties pertaining to the sheriff's office as the sheriff may require; the compensation of each of said deputies be seventeen hundred and sixty-two (\$1,762.00) dollars per annum.

Six General Deputies for night duty who shall each be paid the sum of eighteen hundred and fifty-two (\$1,852.00) dollars per annum; one female deputy or bailiff to attend on mixed juries, who shall be paid the sum of fourteen hundred and fifty-five (\$1,455.00) dollars per annum.

An expense fund of two thousand (\$2,000.00) dollars shall be set aside out of the first moneys received as fees from and after the passage of this Act to be used by the sheriff to meet the current monthly expenses of the office, the money so used to be replaced in said fund at the end of each month when such expense is allowed by the County Board.

Any additional salaries provided for in this Act, unless otherwise provided for, shall be paid out of any money in the county treasury not otherwise appropriated."

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

Approved July 15, 1937.

CHAPTER 70—H. F. No. 6

An act to impose a tax on gifts, to enforce the same, and to distribute the revenues derived therefrom.

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

Section 1. **Tax on gifts.**—(a) A tax is hereby imposed for the calendar year 1937 and each calendar year thereafter upon the transfer during such calendar year by any person, resident or non-resident, of property by gift.

(b) Wherever the word "person" is used in this act, it shall include individuals, associations, joint stock companies, partnerships and corporations wherever the context permits or requires it.

(c) The tax in the case of a person who is a resident of this state at the date of the transfer shall be on all such transfers if the property transferred has its situs within this state, and for this pur-