

the said property may be sold in satisfaction of such judgment in the manner provided by law.

Section 12. **Penalties for violation.**—Any person who for the purpose of evading the payment of the tax herein provided or any part thereof, makes any false return or report, shall in addition to the tax provided by this act, pay a penalty of 50 percent of the amount of said tax; and any person who shall knowingly make under oath any false report or return required by this act, shall be guilty of perjury, and upon conviction thereof shall be punished therefor as provided by law.

Section 13. **Tax commission to inspect books.**—All books, contracts, deeds, instruments, correspondence and memoranda relating to or used in connection with the conveyance of any real property as set forth in Section 1 of this act, shall upon request of the Minnesota Tax Commission be open to its inspection or examination. If any person shall neglect or refuse on request of the Minnesota Tax Commission access to the papers and books aforesaid, he shall be guilty of a misdemeanor and upon conviction thereof shall be punished therefor as provided by law.

Section 14. **Refundments.**—Out of the proceeds of the taxes imposed hereby, including penalties and interest, the Commission shall refund any tax erroneously paid or collected, and shall reimburse the revenue fund or any other fund of the state of its proper proportion of the expense of administering this act. The balance of the proceeds of any such taxes shall be paid to the county treasurer of the county wherein the annuity or income taxed has a taxable status, and shall by him be placed to the credit of the proper funds and distributed as in the case of general taxes collected.

Section 15. This act shall take effect and be in force from and after its passage.

Approved July 24, 1937.

CHAPTER 92—S. F. No. 26

An act to provide for Minnesota's participation in the observance and celebration of the one hundred and fiftieth anniversary of the adoption of the ordinance of 1787, and the establishment of the Northwest Territory, creating a commission having charge of such participation and appropriating money therefor.

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

Section 1. The Northwest Territory Celebration Commission of Minn. established.—A commission to be known as "The Northwest Territory Celebration Commission of Minnesota," hereinafter called the commission, is hereby created, which shall consist of the Governor of Minnesota as ex-officio chairman, one member of the Senate, one member of the House of Representatives, and one person representing the Minnesota Historical Society, one person representing the Department of Education, one person representing the Minnesota Tourist Bureau, and one person representing the Department of Highways, all of whom shall be appointed by the Governor. This commission shall have charge of all plans for participation by the State of Minnesota and its citizens in the observance and celebration of the one hundred and fiftieth anniversary of the adoption of the ordinance of 1787, and the establishment of the Northwest Territory, and in commemoration of the historic events of that period which so vitally shaped and determined the development of the nation, its government and its ideals.

Section 2. To cooperate with federal government.—In the preparation of such plans, the commission shall cooperate with the Northwest Territory Celebration Commission created by the federal government and, in so far as is possible, with the States of Indiana, Michigan, Ohio, Wisconsin and Illinois and shall take such steps as may be necessary in the coordination and correlation of plans prepared by the federal commission and by the agencies of such states and respective civic organizations.

Section 3. Expenses and compensation.—The commission shall serve without compensation, except for actual expenses, and shall choose from among their number, or otherwise a director, who shall have charge of carrying into execution the plans of the commission, and who shall receive such compensation as the commission shall fix.

Section 4. Duties of commission.—The commission is hereby authorized to arrange for participation by Minnesota citizens in the various historical, educational and other exhibits and ceremonies for the observance and celebration of the one hundred and fiftieth anniversary of the ordinance of 1787 and the establishment of the Northwest Territory.

Section 5. Appropriation.—There is hereby appropriated out of moneys in the state treasury not otherwise appropriated the sum of \$5,000 to the commission for the purpose of carrying out the provisions of this act.

Approved July 24, 1937.