- Sec. 5. May refuse or revoke licenses.—That Mason's Minnesota Statutes of 1927, Section 5777, be amended so as to read as follows:
- "5777. The board may, after hearing, refuse to issue a certificate to any person, or may revoke the certificate and cancel the registration of any person registered under the provisions of this act, who after investigation, shall be found by a majority vote of the board, guilty of grossly unprofessional and dishonest conduct. The words "unprofessional and dishonest conduct" shall be held to mean within the provisions of this act:
 - (a) The willing betrayal of a professional secret.
- (b) Having professional connection with, or lending the use of one's name to an unregistered chiropodist or having professional connection with anyone who has been convicted in court of any criminal offense whatsoever.
- (c) Being guilty of offenses involving moral turpitude, habitual intemperance, or being habitually addicted to the use of morphine, opium, cocaine or other drugs having a similar effect, or for using, selling or giving away any substance or compound containing alcohol or drugs for other than legal and legitimate purposes.
 - (d) Violation of any of the provisions of this act." Approved April 8, 1939.

CHAPTER 161-S. F. No. 963

An act relating to the levy of taxes for poor relief purposes as well as all public and social assistance in all counties in this state having a population of over 75,000 inhabitants and an area of over 5,000 square miles; providing for expenditures in excess of such levy in certain cases and a tax levy or the issuance of bonds in the amount of such excess; and to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 3199.

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

Section 1. Tax levy for poor relief.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 3199, is hereby amended so as to read as follows:

On or before October 1, in each year, such board shall determine by resolution the amount of tax to be levied for the ensuing year for the support of the poor, as well as all forms of public and social assistance as defined and required by Laws 1937, Chapter 343, to be administered by this board, the maintenance of the poor-house and other places provided for the reception of the poor, and the erection of any buildings or improvements, and the adoption of such resolution shall constitute a levy on the property taxable in the county of the amount named therein; but the amount so levied for all purposes, except for the erection or repair of buildings, shall not exceed an amount equal to five mills on each dollar of assessed valuation. On or before October 5, thereafter, the board shall file a certified copy of such resolution with the county auditor who shall enter the amount upon the tax lists, after said levy shall have been submitted to the board of county commissioners of said county for its approval but not exceeding the amount approved by said county board after any reduction. Such tax, when collected, shall be credited to the county welfare fund. Provided, in each of the years 1939 and 1940 the amount of such levy for all such purposes, except for the erection or repair of buildings, may exceed three mills but shall not exceed eight mills. And provided further, if at any time during the years 1939 and 1940 such board shall determine that the amount previously levied will be inadequate to meet the minimum requirements of any activity for the balance of the year. it shall present such information to the board of county commissioners. Whereupon the said county board may authorize the expenditure of additional sums in specific itemized amounts and when so authorized such board may expend such additional amounts, and all acts or parts of acts prohibiting or placing a penalty on such expenditures shall be of no effect in such cases. Immediately upon authorizing such additional expenditures. the board of county commissioners shall provide for the financing of such expenditures and for such purposes it shall first. transfer any amounts remaining unencumbered in any county fund levied for specific items, which in the judgment of the County Board can be diverted therefrom without serious detriment to the efficiency of county government or to the public health and safety; second, if the amounts so available for transfer shall be less than the contemplated deficit, the County Board shall levy a tax to finance the remaining deficiency of not to exceed two mills on each dollar of assessed valuation, to be spread by the county auditor for the ensuing year, which levy may be in addition to any authorized tax levy for the county welfare fund for such ensuing year: third, if the

amounts transferred and the amount calculated to be received from the maximum deficiency tax levy hereby authorized shall not be sufficient to finance such contemplated deficit, then any remaining deficiency may, upon resolution adopted by a five-sevenths vote of the County Board, be financed by the issuance and sale of county welfare deficiency bonds, said bonds to be issued and sold subject to the provisions of Laws of 1927, Chapter 131 as amended, except that a vote of the people shall not be required and the last maturity of said bonds shall not be later than five years from the date of issue."

Approved April 8, 1939.

CHAPTER 162-S. F. No. 1089

An act to provide optional state examinations for high school subjects.

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

Section 1. Optional state examinations for high school subjects.—Upon request of any Superintendent of any public or private school teaching High School courses in the State, the State Board of Education shall furnish a form for State examinations in each High School subject during the month of May of each year; provided that such request shall be in writing and delivered to the Commissioner of Education before January first of such year.

Approved April 8, 1939.

CHAPTER 163-S. F. No. 1115

An act to amend Laws 1933, Chapter 306, as amended by Laws 1935, Chapter 152, relating to the issuance of refunding bonds and the levy of taxes for the payment thereof.

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

Section 1. Refunding bonds — Tax levy. — Laws 1933, Chapter 306, Section 1, as amended by Laws 1935, Chapter 152, Section 2, is hereby amended to read as follows:

"Section 1. Bonds issued by any county, city, village, borough, township, school district, or county board of education