

brought into the state by pipe line and delivered at a pipeline terminal or tank farm in this state for storage, until the same shall have been loaded (1) into tank cars, ships or barges, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such marine or pipeline terminal or tank farm for ultimate destination within this state, or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly.

If through error or otherwise any person shall cause to be inspected gasoline in interstate commerce, or gasoline exported from this state, and if he shall within twenty days of the date of such inspection make verified report of the facts to the inspector, no tax shall be certified or collected on account thereof.

If through error or otherwise a tax shall have been imposed and paid on account of gasoline in interstate commerce or gasoline exported from the state, the same shall be refunded pursuant to the refund provisions hereof or by immediate adjustment in accordance with the provisions of *Mason's Minnesota Statutes of 1927, Section 2720-72* of this act."

Approved April 20, 1939.

CHAPTER 309—S. F. No. 1114

An act relating to the powers and duties of the conservator of rural credits, granting the power to hire agents to assist in the sale of real estate belonging to the rural credit department; repealing the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 6033, Subdivision (a) (3), and repealing the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 6047, relating to mortgages, loans and lands to be held as security.

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

Section 1. Powers and duties of conservator of rural credits.—The Conservator of Rural Credits may, in the name of the State, acquire, own, hold, lease, sell and convey such property, real, personal or mixed, as may be necessary, convenient and proper for the transaction of the business of the Department; and to effect the sale of such property may, in his discretion, engage the services of brokers or agents to sell real estate and pay a commission for services so rendered of not to

exceed 4% of the sale price covering such real estate provided that at least 40% of the purchase price is paid at time of sale, and provided further that no commission shall be paid unless a sale is actually effected by said agent.

Sec. 2. **Law repealed.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Sections 6033 (a) (3) and 6047 are hereby repealed.

Approved April 20, 1939.

CHAPTER 310—S. F. No. 1282

An act relating to delinquent taxes and the entry of judgments therefor.

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

Section 1. Delinquent taxes—entry of judgment in certain cases.—Where lands bid in for the State for delinquent taxes between the passage of Chapter 366, Laws of 1933, and the passage of Chapter 278, Laws of 1935, have not been assigned to actual purchasers, the county board of the county in which such lands are located may adopt a resolution instructing the county auditor to list such lands as delinquent for taxes for 1938 and to file and docket such list with the clerk of the district court as though said taxes for 1938 were the first delinquent taxes against said lands and judgment shall be entered and proceedings taken with reference to such lands as though the delinquent taxes for the year 1938 constituted the first instance of real estate tax delinquency with respect thereto; provided, however, that nothing herein contained shall impair the right of the State to enforce any lien in its favor which has accrued by reason of the delinquency or non-payment of taxes for any year prior to the year 1938.

Approved April 20, 1939.

CHAPTER 311—S. F. No. 1283

An act relating to the opening and vacating of tax judgments and amending Mason's Minnesota Statutes of 1927, Section 2123.

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