

tion in the name of the state brought by the attorney general or the county attorney.

(3). Any property which for any cause is omitted from an appraisal or inventory, so that its value is not taken into consideration in the determination of the inheritance taxes, may be subsequently taxed against the persons receiving the same, or any part thereof, to the same effect as if included in the original appraisal and determination, except that any representative of an estate discharged from his trust in the meantime shall not be liable for the payment of such tax. When any property has been thus omitted in the determination of an inheritance tax, such taxes thereon may be determined and recovered in a civil action brought by the attorney general in the name of the state in any court of general jurisdiction, or may be prosecuted to collection by citation and subsequent proceedings in the probate court wherein the estate was administered."

Sec. 11. Application of act.—*This act shall take effect from and after its passage, and shall apply to all transfers, estates, and proceedings, except as follows:*

(a) *Section 1 shall apply to transfer after its passage.*

(b) *Section 5 shall apply to transfers, the tax on which has not been determined prior to its passage.*

(c) *Sections 2, 3, 4, 5, 6, and 7 shall apply to transfers from decedents whose death occurs after its passage, and to the determination of the tax on such transfers:*

(d) *The provisions of all prior laws shall remain in full force and effect so far as necessary to preserve any liability for taxes incurred prior to its passage, and to enforce the collection thereof.*

Sec. 12. Provisions severable.—*If any part of this act shall be declared unconstitutional no other part shall be affected thereby.*

Approved April 20, 1939.

CHAPTER 339—H. F. No. 1518

An act to appropriate money for the conservation and development of the state's natural resources; for maintenance

and improvement of state soldiers' home; for the maintenance of Minnesota department, G. A. R.; for maintenance Minnesota Historical Society; for maintenance, improvement and repairs, Minnesota State Agricultural Society; for county and district agricultural societies; for aid to agricultural agents; for various stock breeders, dairymen's, horticultural and poultry associations and societies; and appropriating money for public parks; for sheriff's per diem and mileage in certain cases; for drainage and highway assessments upon state lands; for vessel tonnage tax; for fees public land collections; for maintenance Sibley House; for maintenance of various semi-state activities; and providing for appropriations to be made out of the game and fish department funds for wolf bounties; and for other purposes.

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

Section 1. **Appropriations for miscellaneous state activities.**—The sums hereinafter named or so much thereof as may be necessary, are hereby appropriated from any moneys in the state treasury not otherwise appropriated for the purposes specified in the following sections of this act, to be available, when not otherwise stated, for each of the fiscal years ending June 30, 1940, and June 30, 1941.

APPROPRIATIONS

Available for the year
ending June 30:

1940	1941
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Sec. 2. Soldiers' Home:

1. Maintenance and Repairs . . .	\$210,000.00	\$210,000.00
2. Vehicular Bridge	7,500.00	
	1939	
3. Employees' Compensation . .	123.19	

Sec. 3. Ladies of the G. A. R. Home, Anoka:

	1940	1941
1. Maintenance	\$ 5,750.00	\$ 5,750.00

Sec. 4. Minnesota Department, G. A. R.:

1. Maintenance	\$ 900.00	\$ 900.00
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Sec. 5. United Spanish War Veterans:

1. For Publication of Departmental Reports	\$ 250.00	\$ 250.00
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Sec. 6. Agricultural Livestock and Poultry Associations and Societies:

- 1. Minnesota State Agricultural Society:
 - a. Maintenance, Expenses and repairs\$ 35,000.00 \$ 35,000.00
- 2. Agricultural Societies:
 - a. Aid to County and District Agricultural Societies\$145,000.00 \$150,000.00

Provided that the amount appropriated by item "a" hereof shall be disbursed on a pro rata basis to the county and district agricultural societies according to the provisions of General Statutes 1923, Section 7886, and acts amendatory thereof, no one county or district agricultural society to receive in excess of \$1,500 however; provided further, however, that any association or society enumerated in said General Statutes 1923, Section 7886, may suspend the holding of its annual fair for one year, and upon resumption of the holding of such annual fair shall be entitled to its pro rata distributive share as provided by said section.

- b. For Southern Minnesota Livestock Association of New Prague\$ 1,500.00 \$ 1,500.00
- c. For Red River Valley Livestock Association ..\$ 4,700.00 \$ 4,700.00

Provided, that the moneys appropriated by Items "b" and "c" of subdivision 2 here-

of shall be disbursed pursuant to the provisions of General Statutes 1923, Section 7886, and acts amendatory thereof.

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|----|---|--------------|--------------|
| d. | For aid to Minnesota Crop Improvement Association | \$ 3,000.00 | \$ 3,000.00 |
| 3. | State Horticultural Society: | | |
| a. | For Maintenance | \$ 5,700.00 | \$ 5,700.00 |
| 4. | For aid to Minnesota Livestock Breeders' Association.. | \$ 12,000.00 | \$ 12,000.00 |
| 5. | For Livestock Premiums to County Fair Associations for carrying on Boys' and Girls' Club Work | \$ 3,500.00 | \$ 3,500.00 |

Said item to be subject so far as practicable, to the conditions contained in General Statutes 1923, Section 7886, and acts amendatory thereof except that disbursements shall be made upon approval by and through the the Minnesota Livestock Breeders' Association. No county fair association shall be entitled to receive more than \$50.00.

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|----|---|-----------|-----------|
| 6. | For the expenses of the Junior Livestock Show in Duluth | \$ 400.00 | \$ 400.00 |
|----|---|-----------|-----------|

Said sum to be paid to the Junior Livestock Association of Duluth and to be expended by said Association for the payment of the expenses and transportation of boys and girls displaying exhibits and in attendance at the Junior Livestock Show at Duluth, and for prizes awarded to exhibitors at said show.

- 7. For the Red River Valley Dairymen's Association, Inc., for the purpose of promoting better dairying\$ 1,000.00 \$ 1,000.00

Provided, that the amount appropriated by Item 7, shall be expended under the supervision and control of the state commissioner of agriculture.

- 8. For Maintenance, Minnesota Poultry Improvement Board \$ 9,000.00 \$ 9,000.00
 - a. For administration of Session Laws 1935, Chapter 226\$ 300.00 \$ 300.00

Provided that all of the income and receipts from the operation of said Minnesota Poultry Improvement Board shall be deposited in and for the benefit of the General revenue fund of the State of Minnesota.

- 9. For poultry associations, to aid in payment of premiums at exhibitions of poultry by the following societies:

Aitkin County Poultry Association; Anoka County Poultry Association; Becker County Poultry Association; Beltrami County Poultry Association; Benton County Poultry Association; Big Stone County Poultry Association; the following poultry associations in Blue Earth County: Blue Earth County Poultry Association, Amboy Poultry Association, Breeders & Fanciers Association of Mankato; Brown County Poultry Association; Carlton County Poultry Association; Carver County Poultry Association; the following poultry associations in Cass County: Cass County Poultry Association, Lake Region Poultry Association of Pine River, Walker Poultry Association of Walker; Chippewa County Poultry Association; Chisago County Poultry Association; Clay County Poultry Association; Southwestern Poultry & Pet Stock Association, Cottonwood County; Crow Wing County Poultry Association; Clearwater County Poultry Association; the following poultry associations in Dakota County: Hastings Poultry As-

sociation, Dakota County Poultry Association; Dodge County Poultry Association; Douglas County Poultry Association; Faribault County Poultry Association; the following poultry associations in Fillmore County: Fillmore County Poultry Association; Fillmore County Poultry Breeders' Association; Southern Minnesota Poultry & Fanciers Association, Freeborn County; Cannon Valley Agriculture & Poultry Association, Goodhue County; Grant County Poultry Association; Houston County Poultry Association; the following poultry associations in Hubbard County; Hubbard County Poultry Association, Shell Prairie's Agricultural Association; Isanti County Poultry Association; Itasca County Poultry Association; Jackson County Poultry Association; Kanabec County Poultry Association; Kandiyohi County Poultry Association; Kittson County Poultry Association; Koochiching County Poultry Association; Lac Qui Parle County Poultry Association; Lake County Poultry Association; Lake of the Woods County Poultry Association; LeSueur County Poultry Association; Lincoln County Poultry Association; Lyon County Poultry Association; McLeod County Poultry Association; Mahnomen County Poultry Association; Marshall County Poultry Association; Martin County Poultry Association; Meeker County Poultry Association; Mille Lacs County Poultry Association; Morrison County Poultry Association; the following poultry associations in Mower County: Mower County Poultry Association of Grand Meadow, LeRoy Poultry Association; Nicollet County Poultry Association; Nobles County Poultry Association; Norman County Poultry Association; Southeastern Minnesota Poultry Association, Olmsted County; the following poultry associations in Otter Tail County: Otter Tail County Poultry Association, East Otter Tail County Poultry Association; Pennington County Poultry Association; Pine County Poultry Association; Northern Minnesota Poultry Association, Polk County; Pope County Poultry Association; Ramsey County Poultry Association; Red Lake County Poultry Association; Redwood County Poultry Association; the following poultry associations in Renville County: Western Renville County Poultry Association, Renville County Poultry Association; Cannon Valley Poultry Association, Rice County; Rock County Poultry Association; Roseau County Poultry Association; St. Louis County Poultry Association; Belle Plaine Poultry Association, Scott County; Sherburne County Poultry Association; Sibley County Poultry Association; Southwestern Minnesota Poultry Association; the following poultry associations in Stearns County; Central Minnesota Poultry Association, Stearns County Poultry Asso-

ciation; North Star Poultry Association, Steele County; Stevens County Poultry Association; the following poultry associations in Swift County: Swift County Poultry Association, West Central Poultry Association; the following poultry associations in Todd County: Todd County Poultry Association, Staples Poultry Association; Traverse County Poultry Association; the following poultry associations in Wabasha County: Boys and Girls Agricultural Fair & Poultry Association, Plainview Poultry Association; Wadena County Poultry Association; Waseca Poultry Association; Washington County Poultry Association; Wilkin County Poultry Association; Watonwan County Poultry Association; Winona County Poultry Association; Wright County Poultry Association; Yellow Medicine County Poultry Association; Minnesota State Poultry Association\$ 8,000.00 \$ 8,000.00

Provided, that the Minnesota State Poultry Association (being a consolidation of the Minnesota State Poultry Association of Hennepin County and the Minnesota Fanciers Association of Ramsey) and the Southwestern Minnesota Poultry Association (Being a consolidation of the Pipestone County Poultry Association and the Murray County Poultry Association) shall receive not to exceed \$400.00, respectively, subject, however to all other provisions relating to the distribution of the appropriation herein made.

Provided, that no one association or society will receive an amount greater than the annual premiums paid to exhibitors by them and shall not in any case exceed the sum of \$200.00 to any one county. Provided, further, that any society or association to be entitled to their distributive share of this appropriation...

shall file annually with the State Auditor, on or before the first day of April of each year, a sworn statement signed by the president or secretary of such association or society, showing the amount of cash premiums paid during the year to exhibitors, and the amount to be distributed to such society or association from said fund shall be based and determined upon the amount of cash premiums paid out as hereinbefore provided. Provided, further, that except as herein provided, that where there is more than one association in a county the amount allotted to such county, not exceeding \$200.00 aforesaid, shall be distributed to the societies in equal amounts.

Provided, that out of the amounts appropriated by Item 9 hereof \$800 shall be expended yearly to aid in the payment of premiums for dressed turkeys in connection with special turkey shows. No association or society shall receive an amount greater than the annual premiums paid to exhibitors by them; provided, further, that the amount so appropriated by Item 9 for payment of premiums at such special dressed turkey educational exhibits shall be expended under the supervision and control of the Minnesota Poultry Improvement Board.

Sec. 7. Department of Conservation:

	1940	1941
A. STATE PARKS:		
I. Administration:		
1. Salaries	\$ 9,200.00	\$ 9,200.00
2. Supplies and Ex- pense	\$ 2,500.00	\$ 2,500.00
3. For Maintenance and Improvement of Parks	\$ 70,000.00	\$ 70,000.00
	1939	
4. Employes Com- pensation	\$ 1,270.89	

Provided that all of the income, receipts and fees collected in the operation of any and all of the state parks in Minnesota shall be deposited in and for the benefit of the general revenue fund of the state of Minnesota.

Provided that of the amount appropriated in Section 7, Sub-section A, for maintenance of state parks, the amount of \$6,500 shall be used for the purpose of oiling roads in said state parks.

Provided that none of the money hereby appropriated in Section 7, Sub-section A, shall be used for the purpose of building tourist cabins in any of the state parks.

	1940	1941
B. TOURIST BUEARU:	\$ 50,000.00	\$ 50,000.00
	1939	
TOURIST BUREAU	\$ 3,000.00	

Provided that from Item B there shall be paid \$4,000 per

year for the salary of the director of the Tourist Bureau, and provided further that he shall not receive any additional salary from any other state department.

Sec. 8. **Miscellaneous Funds:**

	1940	1941
1. For Maintenance Sibley House, to be expended by the Sibley House Association . . . \$	3,000.00	\$ 3,000.00
2. For Minnesota Historical Society:		
a. For Maintenance \$	31,500.00	\$ 31,500.00
b. For Supplies and Ex- pense \$	14,000.00	\$ 14,000.00
c. For book stacks \$	5,000.00	
3. For special aid to cities having large proportion of property paying gross earnings Taxes, Laws 1923, Chapter 259 \$	60,000.00	\$ 60,000.00
4. For special aid to counties having large proportion of property paying gross earnings taxes, Laws 1937, Chapter 344 \$	30,000.00	\$ 30,000.00
5. For Mileage and per diem of sheriffs for conveying prisoners to state prison and state reformatory \$	15,000.00	\$ 15,000.00
6. For aid to common school districts as provided in Laws 1911, Chapter 341 \$	50,000.00	\$50,000.00
7. For state's share of expenses of Tri-State Waters Commission \$	2,500.00	\$ 2,500.00

8. To pay expenses of Upper Mississippi and St. Croix River Improvement Commission of Minnesota.....\$ 5,000.00 \$ 5,000.00
9. To pay expenses of Great Lakes-St. Lawrence Tidewater Commission\$ 2,500.00

10. The sum of \$25,000 or so much thereof as is necessary for each of the fiscal years ending June 30, 1940, and June 30, 1941, is hereby appropriated out of the Game and Fish Commission's account, for the payment of Wolf Bounties in the manner provided by law.

11. The balance remaining in the State Bank tax Commission is hereby reappropriated (and made available) for the purposes of carrying on the activities of the Commission under the provision of Chapter 323, Laws 1933, and prior acts.

- | | 1940 | 1941 |
|---|-------------|-------------|
| 12. Minnesota Society for the Prevention of Cruelty | \$ 3,500.00 | \$ 3,500.00 |

Sec. 9. State Auditor and State Treasurer to distribute tonnage tax.—The state auditor and state treasurer are hereby authorized to pay the county treasuries of the several counties of the state, on or before December 1, 1940, and 1941, the amounts due the respective counties as their share of the vessel tonnage tax under the provisions of Mason's Minnesota Statutes 1927, Section 2291.

Sec. 10. Unexpended balances cancelled.—Except as herein otherwise specifically provided, the unobligated balances of June 30, 1939, June 30, 1940, and June 30, 1941, in the several appropriations heretofore and herein made to the activities named in this act are hereby cancelled into the general revenue fund as of June 30, 1939, June 30, 1940, and June 30, 1941.

Approved April 20, 1939.

CHAPTER 340—H. F. No. 1557

An act authorizing boards of county commissioners in certain counties in conjunction with town boards to enact ordinances establishing districts and regulating the location and