from and after its passage, but shall apply in computing taxes as follows:

Except as herein provided, the provisions of this act shall apply only to taxable years beginning after December 31, 1938.

The amendments made by this act to Chapter 405, Laws 1933, as heretofore amended, shall apply to the excise tax imposed upon banks by sections 32-4 and 32-5 for the taxable year beginning with January 1, 1939, and subsequent years.

Approved April 22, 1939.

CHAPTER 447-S. F. No. 280

An act proposing an amendment to Section 36 of Article 4 of the Constitution of the State of Minnesota to change the requirements for publication of proposed amendments to charters of cities and villages.

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

Section 1. Proposed amendment to constitution.—That the following amendment of Section 36 of Article 4 of the Constitution of the State of Minnesota is hereby proposed to the people of the State of Minnesota for their approval or rejection, which Section when amended shall read as follows:

"Section 36. Any city or village in this state may frame a charter for its own government as a city consistent with and subject to the laws of this state, as follows: The legislature shall provide, under such restrictions as it deems proper, for a board of fifteen freeholders, who shall be and for the past five years shall have been qualified voters thereof, to be appointed by the district judges of the judicial district in which the city or village is situated, as the legislature may determine, for a term in no event to exceed six years, which board shall, within six months after its appointment, return to the chief magistrate of said city or village a draft of said charter, signed by the members of said board, or a majority thereof. Such charter shall be submitted to the qualified voters of such city or village at the next election thereafter, and if four-sevenths of the qualified voters voting at such election shall ratify the same it shall, at the end of thirty days thereafter, become the charter of such city or village as a city, and supersede any existing charter and amendments thereof: Pro-

vided, that in cities having patrol limits now established, such charter shall require a three-fourths majority vote of the qualified voters at such election to change the patrol limits now established. Before any city shall incorporate under this act the legislature shall prescribe by law the general limits within which such charter shall be framed. Duplicate certificates shall be made setting forth the charter proposed and its ratification, which shall be signed by the chief magistrate of said city or village and authenticated by its corporate seal. One of said certificates shall be deposited in the office of the secretary of state, and the other, after being recorded in the office of the register of deeds for the county in which such city or village lies, shall be deposited among the archives of such city or village, and all courts shall take judicial notice thereof. Such charter so deposited may be amended by proposal therefor made by a board of fifteen commissioners aforesaid, published for at least once each week, for four successive weeks in a legal newspaper of general circulation in such city or village and accepted by three-fifths of the qualified voters of such city or village voting at the next election and not otherwise; but such charter shall always be in harmony with and subject to the constitution and laws of the state of Minnesota. The legislature may prescribe the duties of the commission relative to submitting amendments of charter to the vote of the people, and shall provide that upon application of five percent of the legal voters of any such city or village, by written petition, such commission shall submit to the vote of the people proposed amendments to such charter set forth in said petition. The board of freeholders above provided for shall be permanent, and all the vacancies by death, disability to perform duties, resignation or removal from the corporate limits. or expiration of term of office, shall be filled by appointment in the same manner as the original board was created, and said board shall always contain its full complement of members. It shall be a feature of all such charters that there shall be provided, among other things, for a mayor or chief magistrate, and a legislative body of either one or two houses: if of two houses, at least one of them shall be elected by general vote of the electors. In submitting any such charter or amendment thereto to the qualified voters of such city or village any alternate section or article may be presented for the choice of the voters, and may be voted on separately without prejudice to other articles or sections of the charter or any amendments thereto. The legislature may provide general laws relating to affairs of cities, the application of which may be limited to cities of over fifty thousand inhabitants, or to cities

of fifty and not less than twenty thousand inhabitants, or to cities of twenty and not less than ten thousand inhabitants or less, which shall apply equally to all such cities of either class, and which shall be paramount while in force to the provisions relating to the same matter included in the local charter herein provided for. But no local charter, provision or ordinance passed thereunder shall supersede any general law of the state defining or punishing crimes or misdemeanors."

- Sec. 2. Such proposed amendment shall be submitted to the people for their approval or rejection, at the general election for the year one thousand nine hundred and thirty-nine, and the qualified electors of the State, in their respective districts may, at such election, vote for or against such proposed amendments by ballot, and the returns thereof shall be made and certified within the time, such vote canvassed, and the result thereof declared in the manner provided by law with reference to the election of state officers, and if it shall appear thereon that a majority of all electors voting in such election shall have voted for and ratified said amendment, as provided in the next section thereof, then the Governor shall make proclamation thereof, and such amendment so ratified shall take effect and be in force as a part of the Constitution.
- Sec. 3. Ballots used at said election, and said proposed amendment, shall have printed thereon: "Amendment of Section 36 of Article 4 of the Constitution, relating to changing of the requirements for the publication of proposed amendments to charters of cities and villages within the State of Minnesota. Yes...... No......". Each elector voting upon such proposed amendment shall place a cross mark, thus, "X", in a space to be left on the ballot opposite the words "Yes" and "No", according as he may wish to vote for or against said amendment, and his vote shall be counted in accordance with the expressed will of such elector, as provided by the election laws of this state.
- Sec. 4. This act shall take effect and be in force from and after its passage.

Approved April 13, 1939.