physician and surgeon and the salary of the coroner shall be $4,000 annually.

Sec. 2. Appointment of deputies—salaries.—The coroner of all such counties shall appoint a chief deputy coroner, and such other deputy coroners as he may deem necessary, a secretary, and assistant secretary and a morgue keeper. The compensation of the chief deputy coroner is hereby fixed at $1,600 annually, and that of the secretary at $2,000 annually, and that of the assistant secretary at $1,600 annually, and that of the morgue keeper at $1,400 annually.

Sec. 3. Laws repealed.—General Statutes 1913, Section 1007 and General Statutes 1913, Section 1008, amended by Laws 1919, Chapter 304, Section 10 as amended by Laws 1921, Chapter 336, Section 8, as amended by Laws 1923, Chapter 307, Section 5, are hereby repealed.

Approved April 16, 1941.

CHAPTER 242—H. F. No. 671

An act relating to licensing the sale of cigarettes, repealing Mason's Minnesota Statutes of 1927, Sections 3242, 3244, 3245, 3246, 3247, Mason's Supplement 1940, Sections 3243 and 3248, and adding new provisions.

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

Section 1. Laws repealed effective December 31, 1941.—Mason's Minnesota Statutes of 1927, Sections 3242, 3244, 3245, 3246, 3247, and Mason's Supplement 1940, Sections 3243 and 3248, are hereby repealed, effective December 31, 1941.

Sec. 2. Powers and duties of tax commissioner to continue until Dec. 31, 1941.—The powers and duties of the commissioner of taxation with respect to the enforcement of the laws relating to licensing the manufacture and sale of cigarettes shall continue until December 31, 1941, and thereafter to the extent necessary to enforce penalties and collect fees accruing prior to said date.

Sec. 3. Governing bodies to license and regulate sales of cigarettes, etc., after January 1, 1942.—The governing body of each village, borough, and city of any class, may, after January 1, 1942, license and regulate the sale at retail of
cigarettes, cigarette paper or cigarette wrappers and may fix the license fee therefor at not to exceed $1,200 per annum, and provide for the punishment of any violation of such regulations, and may make such other provisions for the regulation of the sale of cigarettes within its jurisdiction as are permitted by law. The county board may make like provisions for licensing and regulating the sale of cigarettes in areas outside the limits of any municipality, provided that no license shall be issued for the conduct of such business in any town, unless the consent of the governing body of such town, if organized, is filed with the application for such license.

Sec. 4. Disposition of fees.—The fees for licenses granted by the governing body of any municipality shall be for the benefit of the municipality; fees for licenses issued by the county board shall be paid to the county treasurer who shall apportion ten per cent thereof to the general revenue fund of the county and the balance to the town in which the business licensed is conducted. If a license is issued by the county board for the conduct of business in an area outside the limits of any organized town or municipality, the entire fee shall be paid to the general revenue fund of the county.

Sec. 5. Not to affect certain licenses.—This act shall not affect the validity of any license issued prior to December 1, 1941.

Sec. 6. State Dairy and Food Commissioner to issue licenses to transportation companies. Subdivision 1.—The state dairy and food commissioner may issue a license or permit to any railroad company, dining car company or sleeping car company or other common carrier operating in this state, to sell cigarettes upon any club, parlor, dining, buffet, observation, cafe, lounge or passenger car. Each such company applying for such license shall pay to the dairy and food commissioner a fee of $25.00 per annum. A duplicate of such license shall be posted in each such car in which cigarettes are sold. The license so granted shall govern and permit the sale of cigarettes in the state of Minnesota, or in any political subdivision thereof, in any club, parlor, dining, buffet, observation, cafe, lounge or passenger car which is part of a train or which is about to become a part of a train then being operated or to be operated in this state. Such cigarettes are to be sold only to bona fide passengers or persons actually being transported.

Subdivision 2. It shall be unlawful to sell, exchange, barter, dispose of or give away, or keep for sale any cigarettes on any such car without first having obtained the license herein provided.
Subdivision 3. The state dairy and food commissioner, his inspectors and assistants and employees, shall enforce the provisions of this section, and the fees collected shall be paid into the state treasury by the dairy and food commissioner.

Subdivision 4. Any person violating any of the provisions of Section 6 of this act shall be guilty of a misdemeanor.

Approved April 16, 1941.

CHAPTER 243—H. F. No. 681

An act relating to the salaries of certain village officers; amending Mason's Supplement 1940, Section 1163-1.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 1163-1, is hereby amended to read as follows:

"1163-1. Salaries of village officers in certain villages.—
Subdivision 1. In all villages of this state, except those governed under a charter adopted pursuant to the Constitution of the State of Minnesota, Article 4, Section 36, the salaries of the president and trustees shall be in amounts according to the following classifications of villages, provided that the village council of any village shall have the authority to fix the salaries of its president and its trustees in a lesser amount for the term of office during which the members of such council are elected. The classification and salaries are as follows:

Subdivision 2. In villages having both a population of not less than 5,000 inhabitants and an assessed valuation of not less than $10,000,000, the salary of the president is fixed at $200.00 per month and the salary of each trustee at $150.00 per month.

Subdivision 3. In villages not included in any of the foregoing classifications, having both a population of not less than 1,500 inhabitants and an assessed valuation of not less than $3,000,000, or having a population of not less than 1,200 inhabitants and an assessed valuation of not less than $6,000,000, the salary of the president is fixed at $80.00 per month and the salary of each trustee at $60.00 per month."