

by the court *in which the chauffeur was convicted*, issue a limited license to such chauffeur *on condition that proof of financial responsibility covering the vehicle or vehicles to be operated shall be filed in accordance with the provisions of the financial responsibility act*. The secretary of state in issuing such limited license may impose such conditions and limitations as in his judgment are necessary in the interest of public safety and welfare, including *re-examination as to the chauffeur's qualifications*. Such license may be limited to the operation of particular vehicles, to particular classes of operation, and to particular conditions of traffic.

The badge, issued as evidence of a limited chauffeur's license, shall be of a special design to distinguish it from the regular unlimited chauffeur's license and, for the information of enforcement officers, the chauffeur operating under such license shall carry on his person at all times when operating a motor vehicle, a certificate issued by the secretary of state indicating the limitations of such license. *Such a limited chauffeur's license may also be issued by the secretary of state when in his judgment the privileges of a chauffeur should be limited in that manner because of convictions of other than major offenses against traffic laws or ordinances or other conditions pertaining to the chauffeur's qualifications*.

Approved April 24, 1941.

CHAPTER 428—S. F. No. 509

An act to repeal Mason's Supplement 1940, Section 2139-2, relating to attacking the validity of tax sales of real estate.

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

Law repealed.—Mason's Supplement 1940, Section 2139-2 is hereby repealed. Provided, that the repeal of this section shall not be construed as affecting any pending actions.

Approved April 24, 1941.

CHAPTER 429—S. F. No. 618

An act relating to income taxes and amending Session Laws 1933, Chapter 405, as amended.

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

Section 1. Law amended.—Session Laws 1933, Chapter 405, as amended, is hereby further amended by adding thereto a new section immediately following Section 12, reading as follows:

“Sec. 12-1. What are included in income taxes.—The compensation received for services performed within this state by an individual who resides and has his place of abode and place to which he customarily returns at least once a month in another state, shall be excluded from gross income to the extent such compensation is subject to an income tax imposed by the state of his residence; provided that such state allows a similar exclusion of compensation received by residents of Minnesota for services performed therein.”

Sec. 2. Application of act.—This act shall apply to taxes for the calendar year 1940 and all subsequent taxable years.

Approved April 24, 1941.

CHAPTER 430—S. F. No. 761

An act to eliminate annual reports by grain warehousemen to commission; amending Mason's Minnesota Statutes of 1927, Section 5025.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 5025, is hereby amended to read as follows:

“5025. Warehousemen to post statement of grain in warehouses.—Every terminal warehouseman shall post conspicuously in his business office, on or before Tuesday morning of each week, a statement of the amount of grain of each kind and grade in store in his warehouse at the close of business on the preceding Saturday and render a like statement, verified by him or his bookkeeper having personal knowledge of the facts to the warehouse registrar of the commission. He shall also make a daily statement to said registrar of the amount of each kind and grade of such grain received in store in his warehouse the preceding day; the amount shipped or delivered, and the warehouse receipt cancelled on such delivery, stating the number of each receipt and the amount, kind and grade of grain shipped or delivered thereon; the amount, kind and grade of grain delivered for which no warehouse receipt was