

under a home rule charter and validating such proceedings and issuance and sale of certificates of indebtedness.

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

Section 1. **Certificates of indebtedness may be issued.**—Any city of the fourth class organized under a home rule charter in accordance with the Constitution of the State of Minnesota, Article IV, Section 36, which has heretofore adopted proceedings for the improving of certain streets in said city in accordance with the provisions of the home rule charter of said city and has issued or determined to issue certificates of indebtedness reciting that said certificates of indebtedness are issued under Chapter 65, Laws of 1919, and Acts mandatory thereof and supplemental thereto, is hereby authorized to issue, sell, and deliver said certificates of indebtedness, and the said certificates of indebtedness shall have the same force, effect and validity as they would have had if said proceedings had been taken in strict and full compliance with said Chapter 65, Laws of 1919.

Sec. 2. **Not to affect pending actions.**—This act shall not apply to or affect any actions or appeals now pending in which the validity of any such proceeding is called in question.

Approved January 31, 1941.

CHAPTER 6—S. F. No. 80

An act legalizing certain bonds heretofore voted upon in villages for street improvements.

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

Section 1. **Bonds legalized.**—All bonds heretofore voted upon at any special or general village election for street improvements under a Works Progress Administration program are hereby declared to be, when issued and sold, legal and binding obligations of the village, provided the net indebtedness of the village, exclusive of bonds issued for water or sewer purposes, does not exceed 10 per cent of the assessed valuation of taxable property as last finally equalized, and the proposition to issue such bonds received at least a majority of all votes cast thereon at such election, and

all other requirements of law in the issuance and sale of such bonds have been complied with.

Sec. 2. Not to affect pending actions.—This act shall not apply to or affect any actions or appeals now pending in which the validity of any such proceeding is called in question.

Approved February 13, 1941.

CHAPTER 7—S. F. No. 212

An act relating to exemption from taxation of certain motor vehicles and providing for refunds in certain cases.

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

Section 1. Certain motor vehicles exempt from taxation.—The motor vehicle of any person who engages in active service in time of war or other emergency declared by proper authority in any of the military or naval forces of the United States shall be exempt from the motor vehicle registration tax during the period of such active service and for 40 days immediately thereafter if the owner has filed with the registrar of motor vehicles a written application for exemption with such proof of military service as the registrar may have required and if the motor vehicle is not operated on a public highway within the state.

Sec. 2. Tax may be refunded in certain cases.—If such person shall have paid the tax for the year in which he enters upon such active service he shall surrender to the registrar when he applies for the exemption the number plates issued upon the registration. Upon proper application and surrender of the number plates, the registrar shall refund to the applicant from the motor vehicle license suspense fund the portion of the tax paid proportionate to the portion of the year during which the motor vehicle will not be used on any highway of the state.

Sec. 3. May pay proportion of tax.—If such person shall not have paid the tax for the year in which he enters upon such active service, the registrar shall not accept his application until he has registered his motor vehicle and paid the portion of the tax with penalties, if any, proportionate to the portion of the year up to the date of application.

Approved February 13, 1941.