

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 646, is hereby amended to read as follows:

646. **Claims against county—Appeal.**—“When any claim against a county is disallowed by the *county* board, in whole or in part, a claimant may appeal from its decisions to the district court by causing a written notice of such appeal to be filed in the office of the auditor within 15 days after written notice mailed to said claimant by the county auditor showing the disallowance of said claim and giving security for costs, to be approved by the auditor, who shall forthwith notify the county attorney thereof. When any claim against a county shall be allowed, in whole or in part, by such board, no order shall be issued in payment of the same, or any part thereof, until after 15 days from date of the decision; and the county attorney may, on behalf and in the name of such county, appeal from such decision to the district court, by causing a written notice of such appeal to be filed in the office of the auditor within 15 days after date of the decision appealed from; or any seven taxpayers of the county may, in their own names, appeal from such decision to the district court by causing a written notice of appeal, stating the grounds thereof, to be filed in the office of the auditor within 15 days after the date of the decision appealed from, and giving to the claimant security for his costs and disbursements, to be approved by a judge of the district court; and thereafter no order shall be issued in payment of any such claim until a certified copy of the judgment of the court shall be filed in the office of the auditor. Upon filing of such notice of appeal, the court shall acquire jurisdiction of the parties and of the subject matter, and may compel a return to be made as in the case of an appeal from a judgment of a justice of the peace. *Provided that in any county subject to the provisions of Laws 1941, Chapter 118, in which a claim has been audited and certified by the county auditor as required by Laws 1941, Chapter 118, Section 5, such claim may be paid not earlier than the third day after allowance by the county board.*”

Filed March 10, 1943.

CHAPTER 115—S. F. No. 385

(AMENDING SECTION 290.60 MINNESOTA STATUTES 1941.)

An act relating to taxes on and measured by income; providing for the payment of fees and expenses of litigation in the col-

lection thereof, and amending Mason's Supplement 1940, Section 2394-55.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2394-55, is hereby amended to read as follows:

2394-55. **Payment of expenses.**—All the expenses of the administration of this Act shall be paid out of the receipts therefrom as other moneys of the state are expended by the departments incurring the same, and there is hereby appropriated out of such receipts so much thereof as may be necessary therefor. *Expenses of the administration of this Act as provided for herein shall include fees and expenses incurred by the Attorney General in litigation for the collection of the taxes provided for in this Act.* Provided that none of said departments may expend any money for any of the purposes of this Act after February 15, 1935, unless the same shall be appropriated by the Legislature.

Filed March 10, 1943.

CHAPTER 116—H. F. No. 96

(AMENDING SECTION 423.23 and 423.25 MINNESOTA STATUTES 1941.)

An act amending Laws 1935, Chapter 170, Sections 2 and 4, relating to police pensions in certain cities of the fourth class.

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

Section 1. **Law amended.**—Laws 1935, Chapter 170, Section 2, is amended to read as follows:

Section 2. **Police department may incorporate.**—The police department in any such city is hereby authorized to become incorporated pursuant to the provisions of any laws of the State of Minnesota and to adopt articles of incorporation and by-laws as a relief association. All members of such department at the time of the taking effect of this act and all persons subsequently becoming members of such department shall be members of such association, except municipal court officers and persons appointed for temporary service or for probationary periods. For the purpose of this act no employment after six months shall be considered temporary or probationary. *All such members of the department shall be assessed for entrance fee and dues of the association, as*