

purpose of a homestead by any person entering the service of the armed forces of the United States, if such entry took place on or after July 1, 1940, shall, notwithstanding the removal therefrom of such person and his family, be classified in class 3b or 3c, as the case may be, *provided, that absence of the owner therefrom is solely by reason of service in the armed forces, and that he intends to return thereto as soon as discharged or relieved from such service, and claims it as his homestead.* Every person who, for the purpose of obtaining or aiding another in obtaining any benefit under this subdivision, shall knowingly make or submit to any assessor any affidavit or other statement which is false in any material matter shall be guilty of a felony.

Subdivision 11. Assessor may require proof.—The assessor may require proof, by affidavit or otherwise of the facts upon which classification as a homestead may be determined under the provisions of subdivisions 6, 7 and 10 of this section.'

Approved March 25, 1943.

CHAPTER 173—S. F. No. 169.

(AMENDING SECTION 216.42 MINNESOTA STATUTES 1941.)

An act relating to the weighing of cars of coal offered for shipment in carload lots; amending Mason's Minnesota Statutes of 1927, Section 4678.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 4678, is hereby amended to read as follows:

"4678. **Weighing coal—tracked scales—powers of commission.**—The railroad and warehouse commission shall have power to enforce reasonable regulations for the weighing of cars of coal offered for shipment in carload lots in this state, except coal shipped by any person, company or corporation for their own use or consumption.

On all cars of coal required by the commission to be weighed under this act, the consignor shall order and the carrier shall deliver the empty car before being loaded, free of switching charges, to a scale designated by the commission for weighing empty.

Any consignør failing to comply with any of the provisions of this act shall be subjected to a penalty of \$25.00, to be recovered by the aggrieved consignee or purchaser.

All track scales now or hereafter used by common carriers or by shippers of coal for the purpose of weighing carload lots of coal shall be under the control and jurisdiction of and subject to inspection by such commission, and such scales over which the said commission assumes control and jurisdiction, shall be exempt from the jurisdiction of sealers of weights and measures."

Approved March 25, 1943.

CHAPTER 174—S. F. No. 436.

(AMENDING SECTION 270.10 AND 271.06 MINNESOTA STATUTES 1941.)

An act relating to procedure in the department of taxation, amending Mason's Supplement 1940, Sections 2362-9(a), 2362-9(c), 2362-15(a), 2362-15(d), and 2362-19(b).

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

Section 1. **Law amended—orders—decisions—reports—to be in writing—approval by Attorney General.**—Mason's Supplement 1940, Section 2362-9, Subdivision (a), is hereby amended so as to read as follows:

"(a) All orders and decisions of the commissioner of taxation or any of his subordinates respecting any tax, assessment, or other obligation shall be in writing, filed in the offices of the department. No order or decision increasing or decreasing any tax, *on real or personal property, or the assessed valuation thereof, or other obligation relating thereto, the result of which is to increase or decrease the total amount payable including penalties and interest, by a sum exceeding \$300.00, and no order or decision increasing or decreasing any other tax by a sum exceeding \$100.00 exclusive of penalties and interest,* shall be made without the written approval of the commissioner or his deputy in each case. Written notice of every order granting a reduction, abatement, or refundment of any tax on real or personal property or the assessed valuation thereof, or other obligation relating thereto, the result of which is to decrease the total amount payable including penalties and interest by a sum exceeding \$300, and of every order reducing, abating or refunding any other tax