CHAPTER 197-H. F. No. 717.

(Amending Section 50.14 Minnesota Statutes 1941.)

An act relating to authorized securities; amending Mason's Minnesota Statutes of 1927, Section 7714, Subdivision 1.

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

Section 1. Law amended — authorized securities.—Mason's Minnesota Statutes of 1927, Section 7714, Subdivision 1, is amended to read as follows:

1. (a) In the bonds or other interest bearing obligations of the United States, or in securities for the payment of which and

interest thereon the faith of the government is pledged.

(b) In the bonds or other interest bearing securities of the Dominion of Canada, provided that the full faith and credit of the Dominion of Canada is pledged for the payment thereof and provided further that they are payable in United States dollars within the United States.

Approved March 26, 1943.

CHAPTER 198—H. F. No. 861.

(Amending Section 641.11 Minnesota Statutes 1941.)

An act relating to compensation for boarding prisoners by sheriffs, amending Mason's Supplement, 1940, Section 10857.

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

Section 1. Law amended.—Mason's Supplement, 1940, Section 10857, is hereby amended to read as follows:

Sec. 10857. Compensation for boarding prisoners.—Every sheriff in charge of a county jail shall receive from the county compensation for board and washing for prisoners as follows:

On the last day of each month he shall render to the county board a verified statement showing the name of each prisoner and the number of days boarded. The pay shall be seventy-five cents per day, provided, however, there shall be an additional pay of 25 cents per day effective for a period of two years commencing May 1, 1943, and proportionately for a fractional day for each prisoner. In every county where the sheriff's compensation for board of prisoners is fixed by special law it shall so continue

unless the county board by unanimous vote shall elect to come under the general law after which it shall be governed by this section provided that the provisions of this act shall not apply to any county in this state now or hereafter having a population of more than 75,000.

Approved March 26, 1943.

CHAPTER 199-H. F. No. 429.

(AMENDING SECTION 270.06 MINNESOTA STATUTES 1941.)

An act relating to the powers and duties of the commissioner of taxation, and amending Mason's Minnesota Statutes of 1927, Section 2364.

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

- Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 2364, is amended to read as follows:
- 2364. Powers and duties of Commissioner.—It shall be the duty of the commissioner and he shall have power and authority:
- (1) To have and exercise general supervision over the administration of the assessment and taxation laws of the state, over assessors, town, county, and city boards of review and equalization and all other assessing officers in the performance of their duties to the end that all assessments of property be made relatively just and equal in compliance with the laws of the state.
- (2) To confer with, advise, and give the necessary instructions and directions to local assessors throughout the state as to their duties under the laws of the state, and to that end call meetings of local assessors of each county, to be held at the county seat for the purpose of receiving necessary instruction from the commissioner as to the laws governing the assessment and taxation of all classes of property.
- (3) To direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of public officers and officers and agents of corporations for failure or negligence to comply with the provisions of the laws of this state governing returns of assessment and taxation of property, and to cause complaints to be made against local assessors, members of boards of equalization, members of boards