

delinquent taxes at any tax judgment sale and have not been sold or assigned, the county board of the county in which such lands are situated may, in its discretion, with the consent first obtained of the governing body of the city, village, or town in which such lands are situated, accept a conveyance from the owner thereof to the state; provided that the county attorney finds that such owner has good title to such lands and that they are free and clear of all encumbrances except taxes.

**Sec. 2. To have same status as tax forfeited lands.**—Upon conveyance of title to the state, such lands shall have the status of lands absolutely forfeited to the state for taxes, and shall be subject to all applicable provisions of law as if they had become so forfeited at the date of acceptance of the conveyance by the county board.

**Sec. 3. Procedure if title fails.**—If the title of the state under such conveyance should for any reason be finally adjudged void or subject to any encumbrance, the county auditor, upon the filing in his office of a certified copy of such judgment, shall reinstate all taxes, penalties, and interest which were a lien upon said lands at the time such conveyance was made, and shall assess as omitted the taxes for the years subsequent thereto. Such lands shall thereupon be subject to forfeiture or other proceedings upon such taxes as provided by law as if no conveyance to the state had been made.

Approved April 6, 1943.

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CHAPTER 328—S. F. No. 268.

*An act relating to issuance of a delivery ticket with sales of fuel.*

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

**Section 1. Delivery tickets to accompany each delivery of fuel.**—No person, firm or corporation shall deliver any domestic heating fuel without such delivery being accompanied by a delivery ticket, on which shall be distinctly expressed in pounds, the gross weight of the load, the tare of the delivery vehicle, the net quantity or quantities of fuel contained in the cart, wagon, vehicle or compartment thereof, bag, sack or container used in such deliveries when sold by weight; or the number of gallons or cubic feet that is being delivered when sold by measure, with

the name of the purchaser thereof and the name of the dealer from whom purchased. The delivery ticket shall also clearly state the name, type, kind and grade of fuel being delivered. When the buyer carries away the purchase, a delivery ticket showing the actual amount delivered to the purchaser must be given to the purchaser at the time the sale is made.

Sales of wood for fuel direct from producer to consumer shall be exempt from the provisions of this act. This act shall not apply to deliveries in quantities of ten gallons or less.

See. 2. **Violation a misdemeanor.**—Whoever shall violate any provision of this act shall be guilty of a misdemeanor.

Approved April 7, 1943.

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CHAPTER 329—S. F. No. 447.

(AMENDING SECTION 525.145 MINNESOTA STATUTES 1941.)

*An act relating to the descent of homestead and amending Mason's Supplement 1940, Section 8992-27.*

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

Section 1. **Law amended—descent of homestead.**—That Mason's Supplement 1940, Section 8992-27 is hereby amended to read as follows:

(a) Where there is a surviving spouse, the homestead shall descend free from any testamentary or other disposition thereof to which such spouse has not consented in writing or by election to take under the will as provided by law, as follows:

(1) If there is no surviving child or issue of any deceased child, to the spouse;

(2) If there be children or issue of deceased children surviving, then to the spouse for the term of his natural life, and the remainder in equal shares to such children and the issue of deceased children by right of representation.

(b) Where there is no surviving spouse and the homestead has not been disposed of by will, it shall descend as other real estate.