

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

Section 1. **Law amended—clerk—bond—deputy.**—Mason's Statutes of 1927, Section 1177 is hereby amended to read as follows:

The clerk shall give bond to the village, conditioned for the faithful discharge of his official duties, in such sum as the council shall approve. With the consent and approved by resolution of the council, he may appoint a deputy, for whose acts he shall be responsible, and whom he may remove at pleasure. Such deputy may discharge any and all of the duties of the clerk, except that he shall not be a member of the council. *The village council shall fix the salary of such deputy clerk and he shall be paid by the village. Such appointment of deputy shall be permissible in all villages of this state, however organized.*

Approved February 25, 1943.

CHAPTER 72—H. F. No. 365

An act relating to the corporate existence of insurance companies.

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

Section 1. **Insurance companies may provide for perpetual corporate existence.**—The corporate existence of any insurance company heretofore or hereafter organized under the laws of this state may be made perpetual by so providing in its articles of incorporation or by amendment thereof.

Approved February 25, 1943.

CHAPTER 73—H. F. No. 369

(AMENDING SECTION 60.63 MINNESOTA STATUTES 1941.)

An act relating to the taxation of insurance companies; and amending Mason's Supplement 1940, Section 3347.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 3347, is amended to read as follows:

3347. **Taxation of Insurance Companies.**—Every domestic and foreign company, except town and farmers' mutual insur-

ance companies and domestic mutual insurance companies other than life, shall pay to the state treasurer on or before April 30th annually a sum equal to two per cent of the gross premiums less return premiums on all direct business received by it in this state, or by its agents for it, in cash or otherwise, during the preceding calendar year. If unpaid by *such* date a penalty of ten per cent shall accrue thereon, and thereafter such sum and penalty shall draw interest at the rate of one per cent per month until paid. Every domestic mutual insurance company shall pay to the state treasurer on or before April 30th annually a sum equal to two per cent of the gross direct fire premiums on policies effective subsequent to January 1, 1930, less return premiums on all direct business received by it, or by its agents for it, in cash or otherwise, during the preceding calendar year upon business written in municipalities in this state maintaining organized fire *departments*, and provided that the existence of such department has been certified to in accordance with *Mason's Minnesota Statutes 1927*, Section 3737, and if not paid on or before April 30th a penalty of ten per cent shall accrue thereon, and thereafter such sum and penalty shall draw interest at the rate of one per cent per month until paid. Every town and farmers' mutual insurance company shall pay to the state treasurer on or before April 30th annually a sum equal to two per cent of the gross direct fire premiums, on policies effective subsequent to June 30, 1935, less return premiums on all direct business received by it, or by its agents for it, in cash or otherwise, during the preceding calendar year upon business written in municipalities in this state maintaining organized fire *departments*; provided the existence of such department has been certified to in accordance with *Masons' Minnesota Statutes 1927*, Section 3737, and if not paid on or before April 30th a penalty of ten per cent shall accrue thereon, and thereafter such sum and penalty shall draw interest at the rate of one per cent per month until paid. "Return premiums," as used in this section, *means* any dividend *or* any unused or unabsorbed portion of premium deposit or assessment that shall be applied toward the payment of any premium, premium deposit, or assessment due from the policyholder or member upon a continuance or renewal of the insurance on account of which such dividend was earned or premium deposit or assessment paid, and any portion of premium returned by the company upon cancellation or termination of a policy or membership, except surrender values paid upon the cancelation and surrender of policies or certificates of life insurance.

In the case of a *domestic company* such sums *are* in lieu of all other taxes, except those upon real property owned by it in this state, which *is* taxed the same as like property of individuals, and in the case of a *foreign company* such *sums are* in lieu of

all other taxes, except those upon real property owned by it in this state, which is taxed the same as like property of individuals.

Approved February 25, 1943.

CHAPTER 74—H. F. No. 422

(AMENDING SECTION 69.10 MINNESOTA STATUTES 1941.)

An act relating to the filing of reports by secretaries of Firemen's Relief Associations, amending Mason's Supplement 1940, Section 3728-4.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 3728-4, is amended to read as follows:

3728-4. **Annual report of secretary filed with city clerk.**—

The secretary of said association shall file on or before the first day of September of each year with the city clerk *and the commissioner of insurance* a detailed report of the amount of money or property so received, expended, and remaining on hand to the credit of said fund. The books and records of said association shall be open to inspection and audit by any taxpayer of said city or his duly authorized representative.

Approved February 25, 1943.

CHAPTER 75—H. F. No. 423

(AMENDING SECTIONS 69.01, 69.02, 69.05, MINNESOTA STATUTES 1941.)

An act relating to organized partly paid, or voluntary fire departments, amending Mason's Supplement 1940, Sections 3723 and 3724, and Mason's Minnesota Statutes of 1927, Section 3727.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 3723, is amended to read as follows: