"237.23. Companies given right to purchase property of other companies with consent of commission. It shall be unlawful for any telephone company, corporation, person, partnership or association subject to the provisions of this chapter to purchase or acquire the property, capital stock, bonds, securities or other obligations, or the franchises, rights, privileges and immunities of any telephone company doing business within the state without first obtaining the consent of the commission thereto; and telephone companies, corporations, persons, partnership or associations are hereby given the right with the consent of the commission to purchase and acquire the property, capital stock, bonds, securities or other obligations together with all franchises, rights, privileges and immunities owned or enjoyed by said companies. The owner and the proposed purchaser of said property shall both join in the application filed with the commission for the approval of such transfer, and in the case of a corporation desiring to sell all of its property it shall require a vote of a majority of its stockholders to ratify the same. Telephone companies may sell and dispose of any property not used by said telephone companies in the conduct of their business at the time of the sale without the consent of the commission.

Nothing herein shall be deemed to prevent the holding of stock heretofore lawfully acquired or to prevent the acquisition of additional stock by any telephone company owning a majority of the stock of any telephone company."

Approved March 24, 1945.

CHAPTER 144-S. F. No. 405

An act relating to the appointment and qualifications of deputy coroners; amending Minnesota Statutes 1941, Section 390.05.

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

Section 1. Minnesota Statutes 1941, Section 390.05 is hereby amended to read as follows:

"390.05. Deputies. Every coroner shall appoint one or more deputies who, in the absence or inability of the coroner to act, shall have the same powers and be subject to the same liabilities as coroners. Each deputy shall be appointed in writing; and, if required to do so by the coroner, before entering upon the duties of his office, shall give the bond required by law of the coroner, which bond, with his oath and appointment, shall be filed for record with the register of deeds. Each deputy shall act in his own name as deputy coroner and hold his office during the pleasure of the coroner."

Approved March 24, 1945.

CHAPTER 145—S. F. No. 75

An act relating to the use of a plot of ground in a cemetery designated as a "soldiers' rest"; amending Minnesota Statutes 1941, Section 375.37.

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

Section 1. Minnesota Statutes 1941, Section 375.37, is amended to read as follows:

"375.37. 'Soldiers' rest' used exclusively for soldiers, sailors, marines and war nurses. Any plot of ground secured and designated as a "soldiers' rest" shall be used exclusively for the interment of deceased soldiers, sailors, marines, and war nurses of the United States, without charge for space therein.

Approved March 24, 1945.

CHAPTER 146—S. F. No. 81

An act amending Minnesota Statutes 1941, Section 274.04, relating to the assessor's return to the county auditor.

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

Section 1. Minnesota Statutes 1941, Section 274.04, is hereby amended to read as follows:

"274.04. Assessor's return to auditor. The assessor shall foot each column in his assessment books, and make in each book, under proper headings, a tabular statement showing the