

that in case any parcel of land bearing standing timber or timber products is sold at public auction for more than the appraised value, the amount bid in excess of the appraised value shall be allocated between the land and the timber in proportion to the respective appraised values thereof, and no standing timber or timber products shall be removed from such land until the amount of such excess bid allocated to timber or timber products shall have been paid in addition to the appraised value thereof. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state."

Approved March 26, 1945.

CHAPTER 151—S. F. No. 543

An act relating to the sale of certain lands in state forests.

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

Section 1. Sale of certain state forest land. Any tract of state land or tax-forfeited land situated in a zoned county in an area not restricted against use for agriculture within any state forest, and withdrawn from sale under the provisions of the law creating such forest, but which is not otherwise restricted as to sale, may, if found by the commissioner of conservation to be more suitable for agricultural purposes than for forestry or other conservation purposes, upon recommendation by resolution of the county board, be released by order of the commissioner from such withdrawal from sale, and shall thereupon be subject to sale under applicable laws in like manner as if it had not been so withdrawn.

Approved March 26, 1945.

CHAPTER 152—S. F. No. 561

An act relating to tax on gasoline and gasoline substitutes, and amending Minnesota Statutes 1941, Sections 296.10 as amended by Laws 1943, Chapter 320, Section 7; 296.18; 296.21 and 296.22, as amended by Laws 1943, Chapter 320, Section 14.