

not be less than the reserve on the policy plus any dividends standing to the credit of the policy and the reserve for any paid-up additions, less any indebtedness to the company on the policy. Such limitation may be made by a provision in the policy or by a rider made a part thereof *provided however, that no such limitation shall be effective unless and until the insured or applicant shall agree in writing thereto; and provided, further, that except in case of policies issued on the lives of persons who have received aeronautic or aviation training or whose occupation entails duty aboard aircraft in flight, such limitation shall apply only in event death occurs within five years after date of issue of the policy. This section shall not affect the validity of provisions which limit the amount to be paid in the event of death of the insured while in the military, naval or air forces of any country at war, or of provisions relative to benefits in the event of total and permanent disability, or of provisions which grant additional insurance specifically against death by accident. Policies issued by life insurance companies organized under the laws of this state for delivery in any other state, territory, district or country may contain any provisions limiting the amount to be paid in the event of death which are permitted by the laws of such other state, territory, district or country.*

Approved April 17, 1945.

CHAPTER 347—S. F. No. 777

An act relating to county and municipal forests; amending Minnesota Statutes 1941, Section 459.06.

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

Section 1. Minnesota Statutes 1941, Section 459.06, is amended to read as follows :

459.06. Municipal forest. Subdivision 1. Accept donations. Any county, city, village, or town in this state, by resolution of the governing body thereof, may accept donations of land that such governing body may deem to be better adapted for the production of timber and wood than for any other purpose, for a forest, and may manage the same on forestry principles. The donor of not less than 100 acres of any such land shall be entitled to have the same perpetually bear his or her name. The governing body of any city, village, or town in this state, when funds are available or have been levied

therefor, may, when authorized by a majority vote by ballot of the voters voting at any general or special city or village election or town meeting where such question is properly submitted, purchase or obtain by condemnation proceedings, and preferably at the sources of streams, any tract of land for a forest which is better adapted for the production of timber and wood than for any other purpose, and which is conveniently located for the purpose, and manage the same on forestry principles; the selection of such lands and the plan of management thereof shall have the approval of the director of forestry. Such city, village, or town is authorized to levy and collect an annual tax of not exceeding five mills on the dollar of its assessed real estate valuation, in addition to all other taxes authorized or permitted by law, to procure and maintain such forests.

Subdivision 2. Tax forfeited lands. Any county may by resolution of the county board set aside tax forfeited land which is more suitable for forest purposes than for any other purpose and dedicate said lands as a memorial forest and manage the same on forestry principles. Any moneys received as income from the land so dedicated and set aside may be expended from the forfeited tax fund for the development and maintenance of the dedicated forest.

Approved April 17, 1945.

CHAPTER 348—S. F. No. 1027

An act to transfer certain functions of the public examiner to the commissioner of taxation.

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

Section 1. Minnesota Statutes 1941, Section 215.15, is hereby amended to read as follows:

215.15. Commissioner of taxation to examine; attorney general to institute actions. *The commissioner of taxation, at least once a year, so far as practicable, shall visit all railroad and other corporations and companies which are required by law to pay taxes to the state upon a gross earnings basis, examine their books of account and all other records and papers bearing upon or evidencing their gross earnings upon which, under the law, taxes should be paid in this state; and in case he shall discover errors and omissions in their gross earnings, as reported by such companies, he shall certify the amount of such omitted earnings, together with the additional*