

burse any employee who has paid such charges upon request. When an employee shall be discharged his wages shall be paid to him at the time of his discharge or whenever he shall demand the same thereafter.

Approved April 21, 1945.

CHAPTER 479—S. F. No. 469

An act to grant to the executive council power to extend certain timber permits upon the recommendation of the conservation commissioner.

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

Section 1. Executive council may extend permits. The executive council, upon application of the holders of any incompletd permits issued April 18, 1939, September 6, 1939, September 27, 1939, August 1, 1940, September 11, 1940, and September 12, 1940, may for good and sufficient reason and upon the recommendation of the conservation commissioner, extend the same for and during such period as the council deems advisable.

Sec. 2. Permittees to pay interest. Any permit extended under the provisions of this act shall be subject to the charge of six per cent per annum interest on the entire unpaid purchase price and the destruction of the timber by any cause during the period of such extension shall not relieve the purchaser for payment of the same, and said purchaser shall be liable to the state therefor as provided for in Minnesota Statutes 1941, Section 90.07.

Approved April 21, 1945.

CHAPTER 480—S. F. No. 560

An act relating to tax on gasoline and gasoline substitutes, and amending Minnesota Statutes 1941, Section 296.17, as amended by Laws 1943, Chapter 320, Section 12, by adding a new Subdivision 5.

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

Section 1. Minnesota Statutes 1941, Section 296.17, as amended by Laws 1943, Chapter 320, Section 12, is hereby amended by adding the following new subdivision:

Subdivision 5. Reciprocal arrangements relating to gasoline tax. The Commissioner is hereby empowered to enter into reciprocal agreements with the appropriate officials of any other state under which he may waive all or any part of the requirements imposed by this section upon those who use in Minnesota gasoline or other motor vehicle fuel upon which the tax has been paid to such other state, provided that the officials of such other state grant equivalent privileges with respect to gasoline or other motor vehicle fuel used in such other state but upon which the tax has been paid to Minnesota.

Approved April 21, 1945.

CHAPTER 481—S. F. No. 713

An act relating to the duties, compensation and mileage of township and village assessors and other township officers, amending Minnesota Statutes 1941, Sections 273.08 and 367.05, and repealing Laws 1945, Chapter 219.

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

Section 1. Minnesota Statutes 1941, Section 273.08, is amended to read as follows:

273.08. **Assessor's duties.** The assessor shall perform his duties during April, May and June of each year, except in cases otherwise provided and in the manner following. He shall actually view, when practicable, and determine the true and full value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description. He shall make an alphabetical list of the names of all persons in his town or district liable to an assessment of personal property, and shall call at the office or place of business or residence of each person required by this chapter to list property, and shall list his name, and shall require each person to make and deliver a correct list and statement of such property, according to the prescribed form, which shall be sub-