issued by the county auditor or before receiving quit claim deed pursuant thereto, pay to the county treasurer a fee of $1.00. Fees so collected during any calendar year shall be credited to a special fund and, upon a warrant issued by the county auditor on or before March 1 of the year following, shall be remitted to the state treasurer and credited to the general revenue fund. The commissioner of taxation shall, on or before February 1 in each year, certify to the state treasurer the number of deeds issued during the preceding calendar year to which these fees apply, showing by counties the number of deeds so issued and the total fees due therefor.

This act shall not apply to repurchases made under any law enacted prior to January first, 1945.

Approved April 21, 1945.

CHAPTER 488—S. F. No. 1262

An act authorizing commissioned officers in the armed services of the United States to take acknowledgments and administer oaths while outside the United States and amending Laws 1945, Chapter 116.

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

Section 1. Laws 1945, Chapter 116, is hereby amended to read as follows:

Section 1. Repeal. Laws 1943, Chapter 445, Section 1, is hereby repealed.

Approved April 21, 1945.

CHAPTER 489—S. F. No. 180

An act relating to leave of absence for and reinstatement of public officers and employees serving in the military or naval forces of the state or the United States and amending Minnesota Statutes 1941, Section 192.261, Subdivision 2.

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

Section 1. Minnesota Statutes 1941, Section 192.261, Subdivision 2, is hereby amended to read as follows:
Subd. 2. Reinstatement. Except as otherwise hereinafter provided, upon the completion of such service such officer or employee shall be reinstated in the public position, which he held at the time of entry into such service, or a public position of like seniority, status, and pay if such is available at the same salary which he would have received if he had not taken such leave, upon the following conditions: (1) that the position has not been abolished or that the term thereof, if limited, has not expired; (2) that he is not physically or mentally disabled from performing the duties of such position; (3) that he makes written application for reinstatement to the appointing authority within 90 days after termination of such service, or 90 days after discharge from hospitalization or medical treatment which immediately follows the termination of, and results from, such service; provided such application shall be made within one year and 90 days after termination of such service notwithstanding such hospitalization or medical treatment; (4) that he submits an honorable discharge or other form of release by proper authority indicating that his military or naval service was satisfactory. Upon such reinstatement the officer or employee shall have the same rights with respect to accrued and future seniority status; efficiency rating, vacation, sick leave, and other benefits as if he had been actually employed during the time of such leave. No officer or employee so reinstated shall be removed or discharged within one year thereafter except for cause, after notice and hearing; but this shall not operate to extend a term of service limited by law.

Approved April 23, 1945.