

CHAPTER 494—S. F. No. 986

An act relating to membership of county board of education for unorganized territory; amending Minnesota Statutes 1941, Section 123.34.

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

Section 1. Minnesota Statutes 1941, Section 123.34, is amended to read as follows :

123.34. **Members.** The chairman of the board of county commissioners, the county superintendent of schools, and the county treasurer, shall, ex officio, compose the county board of education for unorganized territory in each county within the state. *In any county now or hereafter having a population of more than 150,000 inhabitants and an area of more than 5,000 square miles, the board of county commissioners of said county shall elect one of its members for a term to be determined by said board of county commissioners, who shall serve in place of the chairman of the board of county commissioners of said county and said member elected by said board of county commissioners shall be the chairman of the county board of education for unorganized territory of said county but not extending beyond his term as county commissioner. In all other counties the chairman of the county board of commissioners shall be the chairman of the county board of education for unorganized territory; the county treasurer shall be treasurer of this board; and the county superintendent of schools shall be the clerk of this board of education.*

Approved April 23, 1945.

CHAPTER 495—S. F. No. 1014

An act authorizing the commissioner of taxation in certain cases to compound taxes imposed upon transfers of property by gift.

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

Section 1. **Compounding of taxes.** The commissioner of taxation, by and with the written consent and approval of the attorney general, is hereby authorized and empowered to enter into an agreement with the donor or donee of any property the transfer of which is subject to the tax imposed by Min-

nesota Statutes 1941, Chapter 292, in any case in which such transfer provides for or results in the creation of remainders or expectant estates of such nature or so disposed and circumstanced that the tax payable in respect of such transfer, the identity of any donee of the property transferred, or the nature or value of the interest of any donee in such property is not ascertainable under the provisions of said chapter at the time fixed for the determination and assessment of such tax; and the commissioner is authorized and empowered by and in such agreement to compound the tax upon such transfer upon such terms as are deemed equitable and expedient, and to grant a discharge to any such donor or donee on account of such transfer upon payment of the tax provided for in such agreement; provided, however, that no such agreement shall be conclusive in favor of a donor or donee a party thereto as against a donor or donee not a party thereto unless the latter consent to such agreement, either personally or by duly authorized attorney, when competent, or by guardian. Agreements made, effected, and entered into under the provisions of this section shall be executed in duplicate, and one copy thereof shall be filed in the office of the commissioner of taxation and the other copy be delivered to the person paying the tax thereunder.

Approved April 23, 1945.

CHAPTER 496—S. F. No. 1016

An act relating to the refund in certain cases of taxes imposed on transfers by gift.

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

Section 1. Transfers by gift; refundment of tax payments. In the case of a transfer in respect of which a tax is imposed by Minnesota Statutes 1941, Section 292.01, if by reason of a contingency or condition occurring after such transfer an interest in property which resulted from or was created by such transfer be abridged or diminished or become vested in a person a transfer to whom is not subject to tax or is taxable at a rate lower than a rate theretofore applied, refund shall be made of the excess, if any, of the tax paid on such transfer over the amount of tax that would have been payable had the tax on such transfer been determined on the basis that such contingency or condition had occurred. Such