some friend of the person whose body is to be moved by mailing to him a copy of the petition and court's order 30 days before the date of hearing and file his affidavit of mailing with the clerk of district court. If the director is unable to locate a relative or friend, he shall make his affidavit to that effect and file the same with the clerk of district court.

Subd. 3. Upon the hearing of such petition, if the court determines that it is for the best interests of the public, the relatives and friends that such body be removed and that the same will be conducted in a manner commensurate with the methods commonly employed for the reburial of the dead in the community, the court shall make its order authorizing such removal, setting forth the time within which such removal shall be accomplished and the place to which the body is to be removed. Upon completion of such removal, the director shall cause the name of the person so removed to be entered in the register, together with the number of the lot in the cemetery and file an affidavit thereof with the clerk of district court.

[246.35] Sec. 3. Abandonment of cemetery; court order. If the court makes its order under the provisions of section 2 hereof authorizing the removal of bodies from a cemetery and the same is accomplished in accordance with such order and the director files affidavits of such removal as hereinbefore provided, together with his affidavit that he has caused a thorough search to be made, and there are no more dead bodies remaining in such cemetery to the best of his knowledge, information and belief, the court may make its order authorizing the abandonment of such cemetery and thereby discontinue its use as such.

Approved March 21, 1949.

CHAPTER 156—S. F. No. 661

[Coded as Section 300.66]

An act relating to contributions and gifts by corporations; repealing Minnesota Statutes 1945, Section 60.274.

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

[300.66] Section 1. Contributions by corporations. Subdivision 1. Any corporation heretofore or hereafter or-

ganized under the laws of this state or any corporation authorized to do business in this state may contribute to or for the uses enumerated in the following subdivisions of this section such sums as its board of directors or trustees may deem proper.

- Subd. 2. It may contribute to the United States, any state, territory or any political subdivision thereof or the District of Columbia, or any possession of the United States, for exclusively public purposes.
- Subd. 3. It may contribute to any community chest, corporation, organization, trust, fund, association or foundation, organized and operating for religious, charitable, philanthropic, benevolent, scientific, veteran rehabilitation service, literary, artistic, educational, civic or patriotic purposes or for the prevention of cruelty to children or animals.
- Subd. 4. It may contribute to a fraternal society, order or association, operating under the lodge system if such contributions or gifts are to be used for the purposes specified in Subd. 3 of this section, or posts or organizations of war veterans or any auxiliary unit or society of such posts or organizations if no part of their net income inures to the benefit of any private shareholder or individual.
- [300.67] Sec. 2. **Declarations of policies.** It is hereby declared to be the public policy of the state of Minnesota that any contributions made in accordance with the provisions of Section 1 shall constitute a valid and proper use of corporate funds, and in the absence of an express provision in its charter to the contrary, the making of such contributions or gifts by any corporation is within its powers and inures to the benefit of such corporation.
- [300.68] Sec. 3. Not to invalidate prior gifts. This act shall not be construed as invalidating any such contributions or gifts heretofore made by any such corporation, and all such contributions or gifts made by such corporations prior to the enactment hereof shall be as valid as if made after the effective date hereof.
- Sec. 4. **Repealer.** Minnesota Statutes 1945, Section 60.-274, is hereby repealed.

Approved March 21, 1949.