

not operated on a public highway within the state, except by the owner while on furlough or leave of absence.

The motor vehicle of any disabled war veteran, which vehicle has been furnished free by the United States government to and especially equipped for said disabled veteran, shall be exempt from the motor vehicle registration tax.

Approved April 6, 1951.

CHAPTER 249—S. F. No. 423

An act providing for the apportionment of the Minnesota estate tax; amending Minnesota Statutes 1949, Section 291.40.

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

Section 1. Minnesota Statutes 1949, Section 291.40, is amended to read:

291.40. Apportionment of estate tax. The tax which may be imposed under Section 291.34 shall be a *general obligation of the estate and shall not be apportioned among the several beneficiaries thereof unless so directed by the will of the decedent.*

Approved April 6, 1951.

CHAPTER 250—S. F. No. 600

An act relating to the issuance of "on sale" intoxicating liquor licenses in certain cities of the fourth class; amending Minnesota Statutes 1949, Section 340.11, Subdivision 7.

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

Section 1. Minnesota Statutes 1949, Section 340.11, Subdivision 7, is amended to read:

340.11 Subd. 7. Not more than ten "on sale" licenses shall be issued in an city of the third class. Not more than five "on sale" licenses shall be issued in any city of the fourth class, or borough. Not more than ten "on sale" licenses shall be issued in any village of over 10,000 population. Not more than five "on sale" licenses shall be issued in any village of 5,000 to 10,000 population. Not more than four "on sale" licenses shall be issued in any village of 2,500 to 5,000 population; provided, that in determining the population of any such village there shall be included therein the population of any township which was formerly a portion of such village and which was separated therefrom subsequent to the year 1935. Not more than three "on sale" licenses shall be issued in any village of 500 to 2,500 population. Not more than two "on sale" licenses shall be issued in any village of less than 500 population. In cities of the fourth class containing a population of more than 5,000 situated in counties containing not less than 20,000, nor more than 25,000, inhabitants according to the 1930 federal census, and containing not less than 20, nor more than 21, full and fractional congressional townships, ten "on sale" licenses may be issued. In any city of the fourth class, organized under any general or special law and having a population of not less than 500, nor more than 1,000, excepting any city of the fourth class governed under a home rule charter adopted pursuant to the state constitution, Article 4, Section 36, not more than three "Off Sale" licenses may be issued therein. In any city of the fourth class operating under a home rule charter, having a population exceeding 4,000, and not more than 4,500, according to the 1940 federal census, located in a county containing not less than 12, nor more than 13, townships, there may be issued in addition to the five "On Sale" licenses herein provided for, only one "On Sale" license to an hotel which operates a dining room serving meals regularly and which contains not less than 40 sleeping rooms.

Sec. 2. This act takes effect August 1, 1951.

Approved April 6, 1951.

CHAPTER 251—S. F. No. 621

[Not Coded]

An act relating to salaries and compensation of county