repeater station as provided under section 1 herein to pay any and all taxes or special assessments, if any, that may be assessed against said property by the State of Wisconsin or its political subdivisions or taxing districts.

[Subd. 35] Sec. 3. Cost paid out of trunk highway fund. The cost of the land acquisition, the construction, operation and maintenance of the radio repeater station provided for herein shall be paid out of the trunk highway fund.

Approved April 6, 1951.

CHAPTER 265-H. F. No. 358

An act relating to compensation of the trustees of the Minnesota Soldiers' Home Board; amending Minnesota Statutes 1949, Section 198.06.

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

Section 1. Minnesota Statutes 1949, Section 198.06, is amended to read:

Trustees: compensation, bond. The trustees of the soldiers' home board shall be appointed by the Governor with the consent of the senate, each for a term of six years. and until his successor qualifies. Vacancies shall be filled by like appointment for unexpired terms. They shall receive as compensation for their services in attending meetings of the board and meetings of any committee thereof, the sum of \$15 per day for each such meeting day so attended, and in addition thereto actual expenses incurred in attending such meeting. Claims for such compensation shall be paid by the state treasurer from the money provided for the support of the soldiers' home upon itemized and verified vouchers approved by the president and secretary, after audit by the state auditor. Not more than four of the trustees shall be members of the same political party, and in the selection of trustees, officers of the home, and employees of the board, preference shall be given to honorably discharged soldiers, sailors and marines. Each trustee shall give a bond to the state in the penal sum of

\$5,000, conditioned for the faithful discharge of his duties and economical expenditures of the funds provided for hereunder. The trustee who shall be selected by the board as treasurer of the home shall give an additional bond to the state in such sum as may be designated by the board of trustees, conditional that such treasurer shall account for and pay over, according to the directions of the board, all moneys or other property which may come into his possession with the consent of the inmates from the inmates of such home as such treasurer. The surety on such treasurer's bond may be any surety company that is authorized to contract as such by the laws of this state, and the cost thereof shall be paid out of the home support fund.

Approved April 6, 1951.

CHAPTER 266—H. F. No. 476 [Not Coded]

An act authorizing counties having more than 300,000 and less than 450,000 inhabitants to expend money for Memorial Day observance.

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

Section 1. Ramsey County, observance of Memorial Day. In counties having more than 300,000 and less than 450,000 inhabitants the county board is authorized to expend in such manner as it may deem best, an amount not exceeding \$500 annually for aiding in the appropriate observance of Memorial Day and in the annual commemoration of the noble and valiant deeds of the nation's soldier dead.

Approved April 6, 1951.

CHAPTER 267-H. F. No. 686

An act relating to taxes on and measured by net income, amending Minnesota Statutes 1949, Section 290.13.

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