

point two or more assistant clerks when authorized to do so by the council of the City of St. Paul, and at such compensation as may be ordered by said Council of the City of St. Paul, said additional clerks shall perform such duties as the clerk or judges shall direct in completing the work of the office and all other powers and authority in this act provided for. Each of the said additional assistant clerks before entering on the performance of the duties of his office shall first take and subscribe an oath in form as prescribed in Section 10 of the act and execute to the City of St. Paul for the use and benefit of all persons injured by failure to observe its conditions, a penal bond in the sum of one thousand dollars with such sureties as the common council may approve, conditioned that said clerks will account to and pay over to the clerk or deputy clerk of said court on each day all moneys belonging to or to go to said city, and that they will at all times pay over to said clerk or deputy clerk of said court on demand all moneys to which any person may be entitled which may have come into his hands in virtue or by reason of his office. Such bond shall be filed with the same officer as the bond of the clerk.

Approved April 23, 1953.

CHAPTER 659—H. F. No. 1544

An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Sections 291.11, Subdivision 1, and 291.15.

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

Section 1. Minnesota Statutes 1949, Section 291.11, Subdivision 1, is amended to read:

291.11 Time effective. Subdivision 1. **Upon death.** All taxes imposed by this chapter shall take effect at and upon the death of the person from whom the transfer is made and shall be due and payable at the expiration of 18 months from such death, except as otherwise provided in this chapter.

Sec. 2. Minnesota Statutes 1949, Section 291.15, is amended to read:

291.15 Interest. If such tax is not paid within 18 months from the accruing thereof, interest shall be charged and collected thereon at the rate of six percent per annum from the time the tax is due. All payments shall be applied first on interest and then upon principal.

Approved April 23, 1953.