

291.01 **Tax imposed.** Subdivision 1. **Transfers.** A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporation within the state, for strictly county, town or municipal purposes, in the following cases:

(1) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state;

(2) When a transfer is by will or intestate laws, of property within the state or within its jurisdiction and the decedent was a non-resident of the state at the time of his death;

(3) When the transfer is of property made by a resident or by a non-resident when such non-resident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death; any transfer of the material part of the property of a deceased in the nature of a final disposition or distribution thereof, made within *three* years prior to death, without adequate and full consideration in money or money's worth, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this chapter; *but no such transfer made prior to such three year period shall be deemed or held to have been made in contemplation of death;* and

(4) Nothing in this chapter shall be construed as imposing a tax upon any transfer, as defined in this chapter, of intangibles, however used or held, whether in trust or otherwise, by a person, or by reason of the death of a person, who was not a resident of this state at the time of his death.

Approved April 20, 1955.

---

CHAPTER 553—S. F. No. 488

*An act relating to soil conservation districts; amending Minnesota Statutes 1953, Section 40.07; and repealing Minnesota Statutes 1953, Sections 40.08 to 40.11.*

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

Section 1. Minnesota Statutes 1953, Section 40.07, is amended by adding a subdivision to read:

[(13)] *To make application to the secretary of agriculture, or other designated authority, for federal assistance under the provisions of Public Law 566, 83rd Congress, Chapter 656, 2d Session, or any act amendatory thereof or supplementary thereto.*

[(14)] *To enter into any agreement or contract with the secretary of agriculture, or other designated authority, under the provisions of said Public Law 566, or any act amendatory thereof or supplementary thereto, for the construction, maintenance, and operation of works of improvement as defined in said act; to acquire without cost to the federal government such land, easements, or rights-of-way as will be needed in connection with works of improvement installed with federal assistance; to assume such proportionate share of the cost of installing any works of improvement involving federal assistance as may be determined by the secretary to be equitable in consideration of anticipated benefits from such improvements; to make arrangements satisfactory to the secretary for defraying costs of operating and maintaining such works of improvement in accordance with regulations prescribed by said secretary of agriculture; to acquire or provide assurance that land owners have acquired such water rights, pursuant to state law, as may be needed in the installation and operation of said works of improvement; to obtain agreements to carry out recommended soil conservation measures and proper farm plans from owners of not less than 50 percent of the lands situated in any drainage area above any retention reservoir which may be installed with federal assistance, all as prescribed in said Public Law 566, and to do any and all other acts necessary to secure federal aid under said Public Law 566, or any act amendatory thereof or supplementary thereto, subject, however, to the provisions contained in the following paragraph:*

[(15)] *Every contract attempted to be entered into or indebtedness or pecuniary liability attempted to be incurred by any soil conservation district, or supervisors thereof, whereby a financial obligation, express or implied, results or is created in excess of moneys or funds under the control and supervision of such soil conservation district, or supervisors thereof, available for the payment thereof, shall be null and void in regard to any obligation thereby sought to be imposed, and no claim therefor shall be allowed by the supervisors of any such soil conservation district. Every supervisor of any soil conservation district participating or authorizing any such contract or*

*obligation shall be individually liable to the soil conservation district, of which he is supervisor, for any damages caused thereby, and shall be liable to any person furnishing any labor, services, or material, on any such contract entered into or obligation assumed.*

Sec. 2. **Repealer.** Minnesota Statutes 1953, Sections 40.08 to 40.11, are hereby repealed.

Approved April 20, 1955.

---

CHAPTER 554—S. F. No. 565

*An act repealing Minnesota Statutes 1953, Section 648.34, Subdivision 2, relating to the powers and duties of the revisor of statutes.*

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

Section 1. **Repealer.** Minnesota Statutes 1953, Section 648.34, Subdivision 2, is hereby repealed.

Approved April 20, 1955.

---

CHAPTER 555—S. F. No. 642

[Coded]

*An act relating to restricting the use of the words "money order", "traveler's check", "cashier's check", "draft", "registered check", "certified check" on evidences of indebtedness and providing a penalty for the violation of the act.*

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

Section 1. [48.151] **Additional powers.** Any bank or trust company organized under the laws of this state, or any national banking association doing business in this state, shall have the power to advertise for sale and sell for a fee money orders, traveler's checks, cashier's checks, drafts, registered checks and certified checks and no other person, firm or corporation, either directly or through agents, shall advertise for sale or shall sell for a fee any evidence of indebtedness on which there appears the words, "money order", "traveler's check", "cashier's check", "draft", "registered check", "certified check" or other words or symbols whether of the same or different character which tend to lead the purchaser to believe