

was acquired by the last preceding owner who did not acquire it by gift, and the taxpayer who sells or otherwise disposes of property acquired by gift through an inter vivos transfer in trust shall be treated as the owner from the time it was acquired by the grantor. The adjustments in case of a sale or other disposition of property received in a transaction of the kind specified in section 290.13, clause (1), and in the case of a transaction referred to in section 290.14, clause (7), shall include those which the taxpayer should have been required to make were he selling or otherwise disposing of the property exchanged, or sold, in any such transaction.

Sec. 2. Applicability. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1954.*

Approved March 18, 1955.

CHAPTER 196—H. F. No. 489

An act relating to the licensing of the sale of cigarettes upon cars of common carriers operating in the State of Minnesota; amending Minnesota Statutes 1953, Section 17.34.

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

Section 1. Minnesota Statutes 1953, Section 17.34 is amended to read:

17.34 Cigarettes, sale on railway cars. Subdivision 1. **License, issuance.** The commissioner of *taxation* may issue a license or permit to any railroad company, dining car company, or sleeping car company, or other common carrier, operating in this state, to sell cigarettes upon any club, parlor, dining, buffet, observation, cafe, lounge, or passenger car. Each such company applying for such license shall pay to the commissioner a fee of \$25.00 per annum. A duplicate of such license shall be posted in each such car in which cigarettes are sold. The license so granted shall govern and permit the sale of cigarettes in the state, or in any political subdivision thereof, in any club, parlor, dining, buffet, observation, cafe, lounge, or passenger car which is part of a train or which is about to become a part of a train then being operated or to be operated in this state. Such cigarettes are to be sold only to bona fide passengers or persons actually being transported.

Subd. 2. **Unlawful sale.** It shall be unlawful to sell, exchange, barter, dispose of, or give away, or keep for sale

any cigarettes on any such car without first having obtained the license herein provided.

Subd. 3. **Enforcement.** The commissioner of *taxation*, his assistants and employees shall enforce the provisions of this section, and the fees collected shall be paid into the state treasury by the commissioner.

Subd. 4. **Violations.** Any person violating any of the provisions of this section shall be guilty of a misdemeanor.

Approved March 18, 1955.

CHAPTER 197—H. F. No. 770

An act prescribing qualifications for the judge of probate; amending Minnesota Statutes 1953, Section 525.04.

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

Section 1. Minnesota Statutes 1953, Section 525.04, is amended to read:

525.04 **Judge; election, qualifications, bond.** There shall be elected in each county a probate judge who *shall be learned in the law, except that probate judges now in office shall be considered learned in the law insofar as being eligible to continue in office and to be re-elected to same.* Before he enters upon the duties of his office *he* shall execute a bond to the state in the amount of \$1,000, approved by the county board and conditioned upon the faithful discharge of his duties. Such bond with his oath shall be recorded in the office of the register of deeds and filed in the office of the secretary of state after approval as to form by the attorney general. The premiums on such bond and the expenses of such recording and filing shall be paid by the county. An action may be maintained on such bond by any person aggrieved by the violation of the conditions thereof.

Approved March 18, 1955.

CHAPTER 198—H. F. No. 814

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.16, Subdivision 8.