

(6) In determining the period for which the taxpayer has held a residence, the acquisition of which resulted, under section 290.13, in the nonrecognition of the gain or any part thereof realized from the sale or exchange of another residence, there shall be included the period for which such other residence was held as of the date of such sale or exchange. *For purposes of this paragraph, the term "sale or exchange" includes an involuntary conversion occurring after December 31, 1950 and before January 1, 1955.*

(7) *In determining the period for which the taxpayer has held a commodity acquired in satisfaction of a commodity futures contract there shall be included the period for which he held the commodity futures contract if such commodity futures contract was a capital asset in his hands.*

Approved March 18, 1955.

CHAPTER 199—H. F. No. 895

An act relating to the special fund of firemen's relief associations in cities of the second class; amending Minnesota Statutes 1953, Section 424.165, Subdivision 1.

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

Section 1. Minnesota Statutes 1953, Section 424.165, Subdivision 1, is amended to read:

424.165 Special fund, maintenance. Subdivision 1. **Surcharge.** When the balance in the special fund of any firemen's relief association in any city of the second class is less than \$50,000 as determined by any such association's board of trustees, which fact shall be duly certified to by the *public examiner*, such board of trustees may thereupon file its duly verified petition for relief, accompanied by such certificate, with the commissioner of insurance. The commissioner of insurance shall thereupon order and direct a surcharge to be collected of two percent of the fire, lighting and sprinkler leakage gross premiums, less return premiums, on all direct business received by any foreign or domestic fire insurance company on property in such city of the second class, or by its agents for it, in cash or otherwise, until the balance in the special funds of such relief association amounts to \$50,000 and for a period of 15 days thereafter. As soon as the balance in said special fund amounts to \$50,000 the board of trustees of such relief association shall certify that fact to the commissioner of insurance and the commissioner of insurance shall forthwith issue his order ordering and directing that the col-

lection of such surcharge shall be discontinued after the expiration of said 15-day period and shall forthwith mail a copy of the order last mentioned to each insurance company affected thereby. Said surcharge shall be due and payable from such companies to the state treasurer in semiannual instalments on June 30th and December 31st of each calendar year to be kept by the state treasurer in a separate fund and if not paid within 30 days after such dates a penalty of three percent shall accrue thereon and thereafter such sum and penalty shall draw interest at the rate of one percent per month until paid.

Approved March 18, 1955.

CHAPTER 200—H. F. No. 938

[Not Coded]

An act relating to the municipal court of the city of Duluth; amending Laws 1923, Chapter 238, Section 2; Sections 6, 7, 9 and 11, as amended; Section 33A; Section 35, as amended; Sections 36 and 38; Section 47, as amended; Section 50, Section 52, as amended.

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

Section 1. Laws 1923, Chapter 238, Section 2, is amended to read:

Sec. 2. **Jurisdiction.** Said court shall have jurisdiction to hear, try and determine civil actions and proceedings as follows:

(1) Any action arising on contract for the recovery of money only, if the sum claimed does not exceed \$2,000, exclusive of interest accruing after commencement of said action, and costs and disbursements.

(2) Any action for damages for an injury to the person, or to real property, or for taking, detaining or injuring personal property, if the damages claimed, or, in replevin, the value of the property in controversy, does not exceed \$2,000, exclusive of interest accruing after the commencement of said action, and costs and disbursements.

(3) Any action for a penalty, given by statute, not exceeding \$2,000, exclusive of interest accruing after the commencement of said action, and costs and disbursements.

(4) Any action upon a bond, conditioned for the payment of money, not exceeding \$2,000, exclusive of interest ac-