

ized on the retirement of any bond, then paragraph (2) (a) shall apply with respect to that part of the gain to which this paragraph does not apply.

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

Approved April 13, 1955.

CHAPTER 413—H. F. No. 862

An act relating to local grain warehouses; amending Minnesota Statutes 1953, Section 232.08.

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

Section 1. Minnesota Statutes 1953, Section 232.08 is amended to read:

232.08 Grain, delivery on storage receipt. On the return and surrender of any storage receipts and payment of all lawful charges, the grain represented thereby shall be immediately deliverable to the owner, or his order, and shall not be subject to any further charge for storage after demand for delivery shall have been made and proper facilities for receiving or shipping the same have been provided.

If not delivered within 24 hours after such demand and proper facilities have been provided, the public local grain warehouseman issuing such storage receipt shall be liable to the owner in damages not exceeding one cent a bushel for each day's delay, unless he shall make delivery to different owners in the order demanded as rapidly as it can be done by ordinary diligence. The owner of the storage receipt shall order the car or other vehicle in which the grain covered by his receipt is to be transported, and the grain shall be delivered forthwith when the car or other vehicle so ordered is in proper condition for loading and is placed at the warehouse.

If any dispute or disagreement arises between the party receiving and the party delivering the grain at any public local grain warehouse in this state as to the proper grade or dockage, or both, of any grain, an average sample of at least three quarts of said grain in dispute may be taken by either or both of the parties interested. Said sample or samples shall be certified to by both the owner and public local grain warehouseman as being true samples of the grain in dispute on the day upon which the grain is delivered. Such samples shall be forwarded in a suitable sack by parcel post or express, prepaid, with the

name and address of both parties, to the chief inspector of grain at St. Paul or Minneapolis, who shall, upon request, examine said grain, and adjudge what grade or dockage or both said sample of grain are entitled to under the inspection rules. If the grain in question is damp, or otherwise out of condition, a pint of such samples shall be placed in an airtight container and forwarded with such sample or samples.

Each public local grain warehouseman shall post in a conspicuous place within his warehouse the text of this section and the schedule of charges prescribed by the commission for the services rendered hereunder which shall be the same as for similar services rendered by the grain inspection department. When a sample of grain is forwarded to the chief inspector of grain under this section, the charge of the commission for services to be rendered shall be tendered in advance.

Sec. 2. *This act takes effect July 1, 1955.*

Approved April 13, 1955.

CHAPTER 414—H. F. No. 887

An act relating to aid to dependent children; amending Minnesota Statutes 1953, Section 256.73, Subdivision 2.

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

Section 1. Minnesota Statutes 1953, Section 256.73, Subdivision 2, is amended to read:

Subd. 2. **Allowance barred by ownership of property.** The ownership by father, mother, child, children, or any combination thereof, of property as follows shall be a bar to any allowance under sections 256.72 to 256.87:

(1) Real estate used as a home the market value of which less encumbrances exceeds \$7500; provided that real estate used as a home in excess of this amount will not be a bar to eligibility where the county welfare board determines that such real estate is not available for support of the family.

(2) Personal property of a reasonable market value in excess of \$300 for a one child recipient or \$500 for more than one child recipient, exclusive of personal property used as the home, *insurance carried by a parent which does not exceed a cash surrender value of \$500*, appropriate clothing and necessary household furniture and equipment, and of such tools, implements, and domestic animals as in the opinion of the county