

in ten days after the receipt of the draft mentioned in Section 9 of this act shall notify by mail the taxpayer designated therein of the amount thereof and if not paid within thirty days after presentation shall deliver the same to the attorney general whose duty it shall be to bring an action thereon in the district court of Ramsey County for the amount of such draft, together with interest and costs of the proceedings. Such tax shall draw interest at the rate of one per cent per month, commencing thirty (30) days after the same falls due; and the judgment of the court when so obtained and properly docketed shall be a lien upon all right, title and interest of the taxpayer to the land upon which such tax is a lien from the time the same is docketed; and said lien shall continue without limitation with interest at the rate of one per cent per month and the said property may be sold in satisfaction of such judgment in the same manner as provided by law for the sale of property upon execution.

Sec. 11. Penalties for false returns.—Any person who for the purpose of evading the payment of the tax herein provided or any part thereof makes any false return or report shall in addition to the tax provided by this act pay a penalty of fifty (50) per cent of the amount of said tax; and any person who shall knowingly make under oath any false report or return required by this act shall be guilty of perjury and upon conviction thereof shall be punished therefor as provided by law.

Sec. 12. Records to be open to inspection of tax commission—Violations and penalties.—All books, waybills, inventories, correspondence and memoranda relating to or used in the transaction of the business of any person paying or receiving royalty on ore mined in this state, shall upon request of the Minnesota Tax Commission be open to its inspection or examination. If any such person shall neglect or refuse on request of the Minnesota Tax Commission access to the papers and books aforesaid, he shall be guilty of a misdemeanor and upon conviction thereof shall be punished therefor as provided by law.

Sec. 13. Taxes to be paid into general revenue fund.—All taxes assessed, levied and collected under the provisions of this act shall be paid into the state treasury and credited to the general revenue fund.

Sec. 14. This act shall take effect and be in force from and after its passage.

Approved April 11, 1923.

CHAPTER 227—S. F. No. 1.

An act to amend Section 4640, General Statutes, 1913, as amended by Chapter 345, Laws 1917, relating to powers, duties and rules of the State Board of Health.

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

Section 1. State board of health, general and special rules.—That Section 4640, General Statutes, 1913, as amended by Chapter 345, Laws 1917, is hereby amended to read as follows:

"Section 4640. The board may adopt, alter, and enforce reasonable regulations, of permanent application throughout the whole or any portion of the state, or for specified periods in parts thereof, for the preservation of the public health. Upon the approval of the attorney general and the due publication thereof such regulations shall have the force of law, except in so far as they may conflict with a statute or with the charter or ordinance of a city of the first class upon the same subject. In and by the same the board may control, by requiring the taking out of licenses or permits, or by other appropriate means, any of the following matters:

1. The manufacture into articles of commerce, other than food, of diseased, taint, or decayed animal or vegetable matter;
2. The business of scavenging and the disposal of sewage;
3. The location of mortuaries and cemeteries, and the removal and burial of the dead;
4. The management of lying-in houses and boarding places for infants, and the treatment of infants therein;
5. The pollution of streams and other waters, and the distribution of water by private persons for drinking or domestic use;
6. The construction and equipment, in respect to sanitary conditions, of schools, hospitals, almshouses, prisons, and other public institutions, and of lodging houses and other public sleeping places kept for gain;
7. The treatment, in hospitals and elsewhere, of persons suffering from communicable diseases, including all manner of venereal disease and infection, the disinfection and quarantine of persons and places in case of such disease, and the reporting of sicknesses and deaths therefrom;

Provided that neither said State Board of Health, or any local board of health, or director of public health, shall have authority to make or adopt any rule or regulation for the treatment in any penal or correctional institution, of any person suffering from any such communicable disease or venereal disease or infection, which rule or regulation requires the involuntary detention therein of any person after the expiration of his period of sentence to such penal or correctional institution, or after the expiration of the period to which said sentence may be reduced by good time allowance or by the lawful order of any judge or magistrate, or of any parole board.

7-A. The prevention of infant blindness and infection of the eyes of the newly born by the designation of a prophylactic to be used in such cases and in such manner as the board may direct, unless specifically objected to by the parents or a parent of such infant;

8. The furnishing of vaccine matter; the assembling, during

epidemics of smallpox, with other persons not vaccinated. But no rule of the state board or of any public board or officer shall at any time compel the vaccination of a child, or shall exclude, except during epidemics of smallpox and when approved by the local board of education, a child from the public schools, for the reason that such child has not been vaccinated. Any person thus required to be vaccinated may select for said purpose any licensed physician, and no rule shall require the vaccination of any child whose physician shall certify that by reason of his physical condition vaccination would be dangerous;

9. The accumulation of filthy and unwholesome matter to the injury of the public health, and the removal thereof; and

10. The collection, recording, and reporting of vital statistics by public officers, and the furnishing of information to such officers, by physicians, undertakers, and others, of births, deaths, causes of death, and other pertinent facts;

11. *The construction, equipment and maintenance in respect to sanitary conditions of lumber camps and other industrial camps;*

12. *The general sanitation of tourist camps, summer hotels and resorts in respect to water supplies, disposal of sewage, garbage and other wastes and the prevention and control of communicable diseases and to that end may prescribe the respective duties of county and local health officers; and all county and local boards of health shall make such investigations and reports and obey such directions as the State Board may require or give, and under the supervision of the State Board shall enforce such regulations."*

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 11, 1923.

CHAPTER 228—S. F. No. 364.

An act to amend Section 1 Chapter 194—General Laws 1915 as amended by Chapter 218 General Laws 1919 relating to schools for deaf children in connection with independent or common school districts.

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

Section 1. **Special classes for deaf children in public schools.**
—That Section 1 Chapter 194 General Laws 1915 as amended by Chapter 218 General Laws 1919 be and the same is hereby amended so as to read as follows;—

"Section 1. Upon application of any special, independent or common school district, complying with the provisions of this act, made to the state superintendent of education, he may grant permission to such districts to establish and maintain within its limits