feited lands not so reported shall be held for all taxes accruing thereon."

Approved April 23, 1927.

CHAPTER 405-S. F. No. 810

An act to amend Chapter 50, Session Laws of Minnesota for 1923, entitled "An act authorizing the Railroad and Warehouse Commission to appear before the Interstate Commerce Commission and co-operate there with in the regulation of common carriers."

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

- Section 1. Railroad and Warehouse Commission authorized to co-operate with Interstate Commerce Commission.— The Railroad and Warehouse Commission is hereby authorized to co-operate with the Interstate Commerce Commission for the purpose of harmonizing state and federal regulation of common carriers within the State of Minnesota to the extent and in the manner deemed advisable by the Railroad and Warehouse Commission; and for such purpose the State Commission may approve or establish freight rates which depart from the distance principle now required by State law, to the extent necessary in its judgment to harmonize state and interstate rates or to remove discrimination created or which may be created by orders of the federal commission.
- Sec. 2. Joint Hearings.—The Railroad and Warehouse Commission may conduct joint hearings with the Interstate Commerce Commission within or without the State of Minnesota.
- Sec. 3. May participate in proceedings.—The Railroad and Warehouse Commission is hereby authorized to appear and participate in any proceeding pending before the Interstate Commerce Commission when it considers such appearance and participation advisable and in the interest of the people of the State of Minnesota.
- Sec. 4. This Act shall take effect and be in force from and after its passage.

Approved April 23, 1927.

CHAPTER 406-S. F. No. 783

An act to amend General Statutes, 1923, Section 840, relating to the bonds of county treasurers, deputy county treasurers and employees in the offices of the county treasurers, and providing

for the payment of premiums upon the bonds of such county treasurers, deputy county treasurers and employees.

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

Section 1. Bond of county treasurer and employees.—That General Statutes, 1923, Section 840, be amended so as to read as follows:

"Before he enters upon the duties of his office, the county treasurer, every deputy county treasurer and every employee in the office of the county treasurer shall give bond, to be approved by the county board, and in such sum as said board directs: Provided, that in counties of over one hundred and fifty thousand inhabitants the bond of the county treasurer shall not be less than five hundred thousand dollars, unless the surety is a corporation duly authorized by law to be surety, in which case it, shall be not less than two hundred and fifty thousand dollars. Such bond shall be payable to the state, conditioned that he shall faithfully execute the duties of his office, and for the safekeeping and paying over according to law of all moneys which come into his hands for state, county, town, school, road, bridge, poor, and all other purposes.

The County Board shall pay the premiums upon such bonds out of the treasury of the county in cases where the surety is a corporation duly authorized by law to be surety.

Approved April 23, 1927.

CHAPTER 407-S. F. No. 726

An act to amend Chapter 233, Session Laws of 1921, relating to county boards being authorized to appropriate money in certain cases for defraying the expenses of Memorial Day exercises,

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

Section 1. Town boards to appropriate money to military organizations.—That Section 1, of Chapter 233, Session Laws of 1921, be amended so as to read as follows:

"Section 1. The several county boards in this state arc hereby empowered, in addition to the power now conferred on them by law, to appropriate annually not to exceed twenty-five dollars (\$25) to each post of a recognized Military Service Men's Organization or Society, holding charter from Congress or incorporated in this state, organized and existing in their respective counties, for defraying the expenses of Memorial Day exercises."

Approved April 23, 1927.