

initiative, may, by resolution, dissolve such town and attach the territory formerly embraced therein to the adjoining town or towns, or provide for the government of such territory as unorganized territory of the county. If such dissolved territory is added to an adjoining town the proposal therefor shall first have the approval of a five-eighths majority of the voting electors of such town to which the dissolved territory is added. Upon the adoption of such resolution by the county board such town shall be dissolved and no longer entitled to exercise any of the powers or functions of an organized town. Provided that the county auditor shall give ten days' notice by one publication in the paper in which the proceedings of the county board are published of the meeting of the county board at which such petition will be considered."

Approved April 13, 1933.

CHAPTER 236—S. F. No. 1375

An act to amend Section 5700 of Mason's Minnesota Statutes of 1927, relating to the State Board of Accountancy and providing for the issuance of certificates.

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

Section 1. **Certificates granted to whom.**—That Section 5700 of Mason's Minnesota Statutes of 1927 be and the same is hereby amended so as to read as follows:

"5700. No certificate for a certified public accountant shall be granted to any person other than a citizen of the United States, or person who has in good faith duly declared his intention of becoming such citizen, and is over the age of twenty-one years and of good moral character and (except under the provisions of Section 4 (5701) of this act) who shall have successfully passed an examination in "Accounting," "Auditing" and "Commercial Law," affecting accountancy, and on such other subjects as the board may deem advisable. No person shall be permitted to take such examination unless he shall for a period of at least three years have been employed in the office of a "public accountant" as an assistant, or shall have been practicing as a public accountant on his own account, or who shall have served for a like time as chief examiner or a senior examiner in the office of State Comptroller, or as an Internal Revenue agent or collector of the Bureau of Internal Revenue of the United States of America shall have for a like time engaged

in auditing the income tax returns of any person, co-partnership, corporation or fiduciary, and who shall not at least three years prior to the date of said examination have successfully passed an examination in such subjects as may be prescribed by the board, touching his general education, qualification and fitness for an accountant; provided, that said board may, in its discretion, waive the preliminary examination of an applicant who, in its opinion, has had a general education equivalent to that which may be prescribed by its rules and is otherwise qualified."

Approved April 13, 1933.

CHAPTER 237—H. F. No. 1403

An act amending Mason's Minnesota Statutes of 1927, Section 717, relating to sanatoriums—oath and bond of Commissioner.

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

Section 1. **Definitions.**—That Mason's Minnesota Statutes of 1927, Section 717, be amended to read as follows:

"717. Wherever in this Act the words "sanatorium," "county sanatorium" or "county sanatorium commission" are used, the same shall apply to a sanatorium or commission whether the sanatorium in question is one for a county or a group of counties. Each member of a county sanatorium commission shall before entering upon his duties take the oath provided by law.

Approved April 13, 1933.

CHAPTER 238—H. F. No. 1410

An act to amend Mason's Minnesota Statutes of 1927, Section 2814, relating to the employment of teachers by a quorum of a School Board.

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

Section 1. **Quorum of school board.**—That Mason's Minnesota Statutes of 1927, Section 2814, be and the same hereby is amended to read as follows: