

CHAPTER 375—H. F. No. 1474

An act authorizing all school districts to enter into contracts with the state highway department or a county highway department for the removal of snow from roads used for regular bus routes within or without the district.

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

Section 1. **School boards may contract with highway department for removal of snow.**—All school districts, however organized are hereby authorized to enter into contracts with the state highway department or any county highway department for the removal of snow from the roads used for regular bus routes transporting school pupils to and from school either within or without the district.

Approved April 23, 1937. ,

CHAPTER 376—H. F. No. 1507

An act to amend Laws 1925, Chapter 297, Section 10; as amended by Laws 1927, Chapter 434, Section 6; as amended by Laws 1929, Chapter 257, Section 1; (Sec. 2720-79, 1936 Supplement to Mason's Minnesota Statutes of 1927); relating to reimbursements of gasoline excise taxes paid and providing certain exceptions; false statements or claims for refunds and providing a penalty for the violation thereof.

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

Section 1. **Law amended.**—That Laws 1925, Chapter 297, Section 10; as amended by Law's 1927, Chapter 434, Section 6, as amended by Laws 1929, Chapter 257, Section 1; (Sec. 2720-79, 1936 Supplement to Mason's Minnesota Statutes of 1927) be amended so as to read as follows:

"2720-79. **Refund of gasoline tax in certain cases.**—Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, or for use in machinery operated for the purpose of constructing, reconstructing or maintaining the public highways of this state, and who shall have paid any excise tax required by this act to be paid directly or indirectly through the amount of such tax being included in the price of such gasoline or otherwise, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the inspector a verified claim in such form and con-

taining such information as the inspector shall require and accompanied by the original invoice thereof, which claim shall set forth the total amount of such gasoline so purchased and used by him other than in motor vehicles, *or for use in machinery operated for the purpose of constructing, reconstructing or maintaining the public highways of this state*, and shall state when and for what purpose the same was used. If the inspector be satisfied that the claimant is entitled to payment, he shall approve the claim. Upon the approval of any such claim the inspector shall draw his check on the gas tax account payable to the person entitled thereto. No such repayment shall be made unless the claim and invoice shall be presented to the inspector within four months from the date of such purchase.

Every person who shall make any false statement in any claim or invoice presented to the inspector, or who shall knowingly present to the inspector any claim or invoice containing any false statement, or shall collect, or cause to be paid to him or to any other person any such refund without being entitled thereto, shall forfeit the full amount of such claim and be guilty of a misdemeanor."

Approved April 23, 1937.

CHAPTER 377—H. F. No. 1512

An act relating to the removal of snow from roadways in certain counties.

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

Section 1. County board may provide for removal of snow in certain cases.—In any county in this state now or hereafter having a population of not less than 175,000 nor more than 225,000 and having a land area of more than 5,000 square miles, the Board of County Commissioners of any such county shall have authority and may by resolution provide for removal of snow from roadways as hereinafter provided, and upon such conditions and terms and under such restrictions as the Board may deem proper.

Section 2. Shall make application to county board.—Any person desiring to have snow removed from his roadway during the ensuing winter shall on or before August 31st of each year, file a petition in form approved by the County Board with said Board, providing among other things for the payment of the expense thereof by such person, requesting it to render such service. The