

CHAPTER 383—H. F. No. 1099

An act to amend Mason's Minnesota Statutes of 1927, Section 2720-71, as amended by Laws 1929, Chapter 310, relating to the excise tax on gasoline used in producing and generating power for propelling motor vehicles used on highways in this state.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2720-71, as amended by Laws 1929, Chapter 310, is hereby amended so as to read as follows:

"2720-71. **Excise tax on gasoline.**—There is hereby imposed an excise tax of *four cents* per gallon on all gasoline used in producing or generating power for propelling motor vehicles used on the public highways of this state. Said tax shall be payable at the times, in the manner, and by the persons hereinafter specified; *provided, that one cent per gallon of said tax shall be effective only to July 1, 1939, and on said date said tax shall revert to three cents per gallon.*"

Approved April 23, 1937.

CHAPTER 384—H. F. No. 1739

An act to repeal Laws 1935, Chapter 308, Section 13, relating to amounts appropriated for highway purposes.

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

Section 1. **Law amended.**—That Laws 1935, Chapter 308, Section 13, be and the same is hereby amended so as to read as follows:

Section 13. **Claims may be contested in court.**—The foregoing claims have been allowed for the purpose of permitting the claimants to contest their rights in the Courts, if any they have, as the wrongs or alleged wrongs to property of the claimants were of such complicated character that the Committees of the Legislature felt that they could not hear them properly on the facts and the purpose of making the allowance is only to give the claimants the right to have their injuries, if any they have sustained, entitling them to a day in Court and the amounts allowed are in no way to be considered by the Courts as an adjudication of the claim, insofar as the amount is concerned; *provided, that the foregoing provisions shall not apply to the claim set forth in Section 10.*