

ments. *In the event of the death of any member while serving as a teacher in the schools or institutions of this state to which sections 135.01 to 135.15 apply, except upon a provisional, temporary or substitute basis, who leaves surviving a dependent child or children under the age of 18 years without a living father, the fund shall pay for the benefit of such child or children, until attaining the age of 18 years, the sum of \$50 per month, payable quarterly, which payments shall be made to the surviving mother, or if there be none, to the legal guardian of such child or children, and shall be guaranteed by the state. The payments for the benefit of any surviving dependent child authorized hereunder shall be limited to \$50 per month, even though both parents die while members of the association. Such payments shall be reduced by the amounts received for the benefit of such child or children under the survivors insurance provisions of the Federal Social Security Act.*

Approved April 20, 1955.

CHAPTER 551—S. F. No. 320

An act relating to fees for retail licenses for non-intoxicating malt beverages; amending Minnesota Statutes 1953, Section 340.02, Subdivision 3.

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

Section 1. Minnesota Statutes 1953, Section 340.02, Subdivision 3, is amended to read:

Subd. 3. Retail "off-sale" licenses shall permit the licensee to sell non-intoxicating malt liquors in original packages for consumption off the premises only, and the license fee therefor shall be *not more than \$15 per annum.*

Approved April 20, 1955.

CHAPTER 552—S. F. No. 349

An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1953, Section 291.01.

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

Section 1. Minnesota Statutes 1953, Section 291.01, Subdivision 1, is amended to read:

291.01 **Tax imposed.** Subdivision 1. **Transfers.** A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporation within the state, for strictly county, town or municipal purposes, in the following cases:

(1) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state;

(2) When a transfer is by will or intestate laws, of property within the state or within its jurisdiction and the decedent was a non-resident of the state at the time of his death;

(3) When the transfer is of property made by a resident or by a non-resident when such non-resident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor, or donor, or intended to take effect in possession or enjoyment at or after such death; any transfer of the material part of the property of a deceased in the nature of a final disposition or distribution thereof, made within *three* years prior to death, without adequate and full consideration in money or money's worth, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this chapter; *but no such transfer made prior to such three year period shall be deemed or held to have been made in contemplation of death;* and

(4) Nothing in this chapter shall be construed as imposing a tax upon any transfer, as defined in this chapter, of intangibles, however used or held, whether in trust or otherwise, by a person, or by reason of the death of a person, who was not a resident of this state at the time of his death.

Approved April 20, 1955.

CHAPTER 553—S. F. No. 488

An act relating to soil conservation districts; amending Minnesota Statutes 1953, Section 40.07; and repealing Minnesota Statutes 1953, Sections 40.08 to 40.11.

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