

and delivery, except that all or any part of an issue of such bonds may be exchanged for bonds to be refunded, as provided in section 3 of this act.

Approved February 27, 1957.

CHAPTER 47—S. F. No. 346

[Not Coded]

An act relating to salaries of the mayor and aldermen in certain cities; amending Laws 1955, Chapter 639, Section 1.

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

Section 1. Laws 1955, Chapter 639, Section 1, is amended to read:

Section 1. **Cities third class, St. Louis County; salaries, mayor and aldermen.** In any city of the third class having an assessed valuation in excess of \$12,000, which is located in a county having land area in excess of 5,000 square miles, the salary of the mayor shall be determined by the council at a sum not to exceed \$150 per month, and the salary of each alderman shall be determined by the council at a sum not to exceed \$100 per month. *The council is authorized to establish the salaries of the mayor and aldermen within these salary limitations irrespective of city charter provisions to the contrary, and may make changes effective at such time as it may determine. All salary changes made subsequent to the passage of Chapter 639, Laws 1955, and within its limitations are hereby legalized, ratified, and confirmed notwithstanding the provisions of any city charter to the contrary.*

Approved February 27, 1957.

CHAPTER 48—S. F. No. 369

An act relating to the granting of certificates to certified public accountants; amending Minnesota Statutes 1953, Section 326.19.

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

Section 1. Minnesota Statutes 1953, Section 326.19, is amended to read:

326.19 Certificate, to whom granted. No certificate for a certified public accountant shall be granted to any person other than a citizen of the United States, or a person who has, in good faith, duly declared his intention of becoming such citizen, is over the age of 21 years and of good moral character, and, except under the provisions of section 326.20, shall have successfully passed an examination in accounting, auditing, and commercial law, affecting accountancy, and in 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 in the office of the public examiner *engaged in examining the books, records, accounts and affairs of state or local governments* or as an examiner or supervising examiner of the state income tax division, or as an accountant or supervising accountant with the division of cooperative accounting of the department of agriculture, dairy and food, or as an internal revenue agent or collector of the bureau of internal revenue of the United States, shall have, for a like time, engaged in auditing the income tax returns of any person, copartnership, corporation, or fiduciary, and who shall not, at least three years prior to the date of the 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 the 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 February 27, 1957.

CHAPTER 49—S. F. No. 381

[Not Coded]

An act authorizing the conveyance of certain real estate owned by the State to the City of Duluth.

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

Section 1. Conveyance, state to City of Duluth. Notwithstanding any law to the contrary, the Governor, upon the recommendation of the Commissioner of Highways, shall transfer and convey by proper deed of conveyance in the name of and on behalf of the State of Minnesota, to the City of