Sec. 2. Percentage of overrun.—It shall be and hereby is declared to be unlawful for any person to have or permit a percentage of overrun in excess of 24% in butter manufactured by him.

Sec. 3. Violations—penalties.—Any person violating any provision of this act shall be deemed guilty of a misdemeanor, the minimum punishment for which shall be a fine of \$25 or

imprisonment for 20 days.

Sec. 4. Evidence.—The reports required by law to be made and which are made to the commissioner of dairy and food by persons engaged in the manufacture of butter shall be competent evidence in any prosecution under this act against the person making the same, and whenever such reports, received in evidence upon the trial, show that during a period of one month or more the person on trial and charged with a violation of this act, alleged to have been committed on a certain date within said period, has had or permitted an average percentage of overrun in excess of 24% in the butter manufactured by him during said period, such showing shall be prima facie evidence of a violation of this act by the person so charged, committed as of the date alleged.

Approved April 12, 1927.

CHAPTER 163—H. F. No. 388

An act requiring reports of public indebtedness.

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

Section 1. Reports of public indebtedness to be made to county auditor.—()n or before February 1 of each year it shall be the duty of the clerk or recorder of each city or village, and the clerk of each township or school district to report to the county auditor of each county in which such municipality or school district is situate, the total amount of outstanding bonds, and the purpose for which issued, and the amount of outstanding warrants as of December 31 of the preceding year.

Sec. 2. Auditor to make record—report to tax commission. - Such report shall be kept by the county auditor of each county in a suitable record. On March 1 of each year it shall be the duty of the county auditor of each county to make report to the Minnesota Tax Commission of such indebtedness as reported to him by the officers of said muncipalities, together with the amount and character of all outstanding bonds issued by the county of which he is the county auditor.

Sec. 3. Effective January 1, 1928.—This act shall take effect

and he in force from and after January 1, 1928.

Approved April 12, 1927.