

authorized to pay to the county treasuries of the several counties of the state on or before November 1st, 1924 and 1925, the amounts due the respective counties as their share of the state inheritance tax under the provisions of Section 21-D, Chapter 209, General Laws 1911, and acts amendatory thereof.

Sec. 40. May borrow money to meet current expense.—Whenever it becomes necessary in order to meet the current demands upon the revenue funds for the payment of appropriations, the governor, auditor and treasurer may, at any time, prior to June 30, 1925, make such agreement with banks or other corporations or persons as they may deem advisable and necessary to pay warrants issued against said revenue fund, pursuant to any such appropriation prior to the time when the money to meet such appropriation comes into the state treasury and whenever any warrants are so issued for the accommodation of the state, and paid, the money necessary to pay interest upon the amount of such warrants from the time when such payment was made until the money to redeem such warrants comes into the state treasury at the rate agreed upon by said governor, auditor and treasurer is hereby appropriated.

Sec. 41. This act shall take effect and be in force from and after its passage.

Approved April 21, 1923.

CHAPTER 444—S. F. No. 1192.

An act to appropriate money for the conservation and development of the state's natural resources; for the maintenance, improvement and enlargement of certain state fish hatcheries, and for land for the same; for maintenance and improvement of state soldiers' home; for the maintenance of Minnesota department G. A. R.; for expense of burial of soldiers and sailors; for maintenance, improvement and repairs, Minnesota state agricultural society; for county and district agricultural societies; for various stock breeders' dairymen's, horticultural and poultry associations and societies, farmers' institutes and state apiarist; for county agricultural agents and extension work; for public parks and additions thereto and for the establishment of new public parks; for aid to fire departments; for sheriff's per diem and mileage in certain cases; for wolf bounties; for drainage and highway assessments upon state lands; for vessel tonnage tax; for fees public land collections; for U. S. land offices fees; for aid to society for prevention of cruelty; for aid to Minnesota land and lake attractions board; for publication of Session Laws; for maintenance Sibley House; for maintenance state entomologist and nursery inspection; for state forestry; for maintenance of various state departments; for various semistate activities; and for other purposes.

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

Section 1. Appropriations for miscellaneous purposes.—The sums hereinafter named, or so much thereof as may be necessary, are hereby appropriated from any moneys in the state treasury not otherwise appropriated, for the purposes specified, in the following sections of this act, to be available, when not otherwise stated, for each of the fiscal years ending June 30, 1924 and June 30, 1925.

Sec. 2. Fish Hatcheries:

1. St. Paul Hatchery:	
a. For maintenance	\$ 12,000.00
2. Tower Hatchery:	
a. For maintenance	1,500.00
3. Glenwood Hatchery:	
a. For maintenance	8,000.00
4. Detroit Hatchery:	
a. For maintenance	6,000.00
5. Granite Falls Hatchery:	
a. For maintenance	1,000.00
6. Lake Superior Hatchery:	
a. For maintenance	11,000.00
b. For new ice house, available for the year ending June 30, 1924, only.....	500.00
7. Southern Minnesota Hatchery:	
a. For construction and equipment, available for the year ending June 30, 1924, only..	15,000.00
b. For maintenance, available for the year ending June 30, 1924, only.....	6,000.00
c. For maintenance, available for the year ending June 30, 1925, only.....	8,000.00
d. For maintenance, immediately available..	3,000.00
8. Rainy Lake Fish Hatchery:	
a. For maintenance	2,000.00
9. For Game Propagation:	
a. For maintenance	9,000.00
b. For rental of farm.....	1,250.00
10. For the construction of a dam at the outlet of Mille Lacs Lake into Rum River, in Mille Lacs County, under the supervision of the Game and Fish Commissioner, who shall also have charge of same after completion, the same being necessary to preserve and protect fish inhabiting said waters and to promote the public health, available for the year ending June 30, 1924.....	4,000.00

Sec. 3. Surveyor General of Logs and Lumber:

1. For maintenance	8,000.00
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Sec. 4. Soldiers' Home:

1. For maintenance	175,000.00
2. For general repairs	12,000.00
Sec. 5. Anoka Cottages, Ladies of G. A. R.:	
1. For maintenance	5,000.00
Sec. 6. Minnesota Department, G. A. R.:	
1. For maintenance	1,600.00
Sec. 7. Burial of Soldiers and Sailors:	
1. For defraying expense of burial of soldiers and sailors and for markers for their graves...	12,000.00
Sec. 8. Agriculture, Live Stock and Poultry Associations and Societies:	
1. Minnesota State Agricultural Society:	
a. For maintenance, expenses and repairs...	50,000.00
2. Agricultural Societies:	
a. For County and District Agricultural So- cieties	170,000.00
b. For Red River Valley Livestock Asso- ciation	4,000.00
Provided, that the monies appropriated by Item "a" of subdivision 2 hereof shall be dis- bursed pursuant to the provisions of Section 6516, General Statutes 1913, and acts amendat- ory thereof.	
3. For aid to Minnesota Crop Improvement As- sociation	4,000.00
4. For aid to Minnesota Live Stock Breeders' Association	5,000.00
5. For State Dairymen's Association, for pub- lishing reports and information on work of the society	5,000.00
6. State Horticultural Society:	
a. For maintenance	6,500.00
7. For poultry association, to aid in the payment of premiums at exhibitions of poultry by the following societies:	
Aitkin County Poultry Association of Ait- kin County; Anoka County Poultry Associa- tion of Anoka County; Beltrami County Poultry Association of Beltrami County; Benton County Poultry Association of Ben- ton County; Big Stone County Poultry As- sociation of Big Stone County; Amboy Poul- try Association of Blue Earth County; The Breeders and Fanciers Association, Mankato, of Blue Earth County; Brown County Poul- try Association of Brown County; Carlton County Poultry Association of Carlton County; Carver County Poultry Association	

of Carver County; Cass County Poultry Association of Cass County; Lake Region Poultry Association, Pine River, of Cass County; Walker Poultry Association, Walker, of Cass County; Chippewa County Poultry Association of Chippewa County; Chisago County Poultry Association of Chisago County; Clay County Poultry Association of Clay County; Southwestern Poultry and Pet Stock Association, Windom, Minnesota, of Cottonwood County; Crow Wing County Poultry Association of Crow Wing County; Hastings Poultry Association of Dakota County; Dodge County Poultry Association of Dodge County; Douglas County Poultry Association of Douglas County; Faribault County Poultry Association of Faribault County; Fillmore County Poultry Association of Fillmore County; Southern Minnesota Poultry & Fanciers Association of Freeborn County; Cannon Valley Agriculture & Poultry Association of Goodhue County; Grant County Poultry Association of Herman, of Grant County; Minnesota State Poultry Association of Hennepin County; Houston County Poultry Association of Houston County; Hubbard County Poultry Association of Hubbard County; Itasca County Poultry Association of Itasca County; Isanti County Poultry Association of Isanti County; Jackson County Poultry Association of Jackson County; Kanabec County Poultry Association of Kanabec County; Kandiyohi County Poultry Association of Kandiyohi County; Kittson County Poultry Association of Kittson County; Koochiching County Poultry Association of Koochiching County; Lac qui Parle County Poultry Association of Lac qui Parle County; Lake County Poultry Association of Lake County; Le Sueur County Poultry Association of Le Sueur County; Lincoln County Poultry Association of Lincoln County; Lyon County Poultry Association of Lyon County; McLeod County Poultry Association of McLeod County; Mahnommen County Poultry Association of Mahnommen County; Martin County Poultry Association of Martin County; Meeker County Poultry Association of Meek-

er County; Mille Lacs County Poultry Association of Mille Lacs County; Morrison County Poultry Association of Morrison County; Mower County Poultry Association of Mower County; Murray County Poultry Association of Murray County; Nicollet County Poultry Association of Nicollet County; Nobles County Poultry Association of Nobles County; Norman County Poultry Association of Norman County; Southeastern Minnesota Poultry Association of Olmsted County; Otter Tail County Poultry Association of Otter Tail County; Pennington County Poultry Association of Pennington County; Pine County Poultry Association of Pine County; Pipestone County Poultry Association of Pipestone County; Swift County West Central Poultry Association of Swift County; Northern Minnesota Poultry Association of Polk County; Pope County Poultry Association of Pope County; Minnesota Fanciers Association of Ramsey County; Red Lake County Poultry Association of Red Lake County; Redwood County Poultry Association of Redwood County; Renville County Poultry Association of Renville County; Cannon Valley Poultry Association of Rice County; Rock County Poultry Association of Rock County; Roseau County Poultry Association of Roseau County; St. Louis County Poultry Association of St. Louis County; Scott County Poultry Association of Scott County; Sherburne County Poultry Association of Sherburne County; Sibley County Poultry Association of Sibley County; The Central Minnesota Poultry Association of Stearns County; North Star Poultry Association of Steele County; Stevens County Poultry Association of Stevens County; Swift County Poultry Association of Swift County; The Boys and Girls Agricultural Fair and Poultry Association of Wabasha County; Plainview Poultry Association of Wabasha County; Wadena County Poultry Association of Wadena County; Waseca County Poultry Association of Waseca County; Washington County Poultry Association of Washington County; Winona County Poultry Association

of Winona County; Cokato Poultry Association of Wright County; Wright County Poultry Association of Wright County; Yellow Medicine County Poultry Association of Yellow Medicine County; Fairmont Poultry Association of Martin County; Watonwan County Poultry Association of Watonwan County; Pipestone County Poultry Association of Pipestone County; Wilkin County Poultry Association of Wilkin County and Mower County Poultry Breeders' Association of Grand Meadow, Mower County, Traverse County Poultry Association of Traverse County, Becker County Poultry Association of Becker County; Fillmore County Poultry Breeders Association of Fillmore County; Shell Prairie's Agricultural Association of Hubbard County and Todd County Poultry Association of Todd County.....

\$20,000.00

Provided, that no one association or society shall receive an amount greater than the annual premiums paid to exhibitors by them, and shall not in any case exceed the sum of four hundred dollars (\$400.00) to any one county. Provided further, that any society or association to be entitled to their distributive share of this appropriation shall file annually with the state auditor, on or before the first day of June of each year, a sworn statement signed by the president or secretary of such association or society, showing the amount of cash premiums paid during the year to exhibitors, and the amount to be distributed to such society or association from said fund shall be based and determined upon the amount of cash premiums paid out as hereinbefore provided. Provided further, that where there is more than one association in a county the amount allotted to such county, not exceeding four hundred dollars (\$400.00) aforesaid, shall be distributed to the societies in equal amounts.

Sec. 9. Farmers' Institutes:

1. For maintenance \$ 7,500.00

Provided, that from this amount O. C. Gregg shall be paid a salary of \$1,200. annually pursuant to provisions of sections 2990 to 2992, inclusive, General Statutes 1913.

Sec. 10. Inspection of Apiaries:

1. For maintenance 3,800.00

Sec. 11. Miscellaneous Funds:

1. For aid to fire departments..... 100,000.00

2. For fees registers and receivers, U. S. Land offices 200.00

3. For drainage assessments due on state lands 120,000.00

4.	For wolf bounties.....	60,000.00
5.	For vessel tonnage tax.....	10,000.00
6.	For mileage and per diem of sheriffs, for conveying prisoners to state prison and state reformatory	12,000.00
6½	For mileage and per diem of sheriffs, for conveying prisoners to state prison and state reformatory, immediately available.....	10,000.00
7.	For horse thief bounties.....	1,000.00
8.	For requisitions and rewards.....	1,000.00
9.	For promoting the culture of tobacco, to be expended under the direction of Minnesota Tobacco Growers' Association.....	2,000.00
10a	For maintenance, Minnesota Historical Society	24,000.00
10b	For equipment, travel and office expenses of Minnesota Historical Society.....	20,000.00
11.	For maintenance, Sibley House, to be expended by the Sibley House Association.....	1,000.00
12.	For aid to Society for Prevention of Cruelty..	6,500.00
13.	For maintenance, Minnesota State Art Society	2,500.00
14.	For Minnesota Land and Lake Attractions board to be expended under provisions of Chapter 166, Laws 1919.....	20,000.00
15.	For publishing Laws in legal newspapers of the state, immediately available.....	50,000.00
16.	To pay expenses of Great-Lakes-St. Lawrence Tide Water Commission, June 30, 1924.....	13,000.00
17.	For same purpose, available June 30, 1925...	7,000.00
18.	For same purpose, available immediately.....	10,000.00
19.	For agricultural extension	30,000.00
20.	For the investigation of the feasibility of state owned cement plant, immediately available...	10,000.00
21.	For special aid to cities having large proportion of property paying gross earnings taxes.....	60,000.00

Sec. 12. For Various Experiments and Investigations to Be Carried on under the Direct Supervision of the University of Minnesota:

1. For the continuation of field experiments and demonstrations by the University of Minnesota on three tracts of peat land, of not more than 100 acres in all and for demonstrations on additional tracts not to exceed two acres in size to the tract, under the direct charge of the Minnesota Agricultural Experiment Station.. \$ 6,000.00
2. For the continuation of soil experiments and demonstrations on sandy land at Coon Creek

	Crow Wing, Backus and Bemidji and for confirmatory experiments and demonstrations on sandy land on two tracts not to exceed 10 acres each located between Elk River and Little Falls and between Wadena and Park Rapids, under direct charge of the Agricultural Experiment Station	7,000.00
3.	For experimentation and investigation of the methods and uses of peat as a source of fuel for heating, power and metallurgical purposes and for other like uses.....	5,000.00
4.	For the continuation of the field experiments and demonstrations on the four experimental fields at Kenyon, Hayfield and Caledonia and for the purpose of demonstrating the most important results to be obtained from the experiments on these additional tracts of not more than two acres each in the counties of Goodhue, Wabasha, Dodge, Olmsted, Winona, Mower, Fillmore and Houston and low-lime portions of Rice, Steele and Freeborn Counties, under the direct charge of the Agricultural Experiment Station	5,000.00
5.	For making surveys and investigations of soils in soil surveyed counties in Southwestern and Central Minnesota and for carrying on experiments in the fertilization and management of soils to produce the most profitable crop returns, under the direct charge of the Minnesota Agricultural Experiment Station	6,000.00
6.	For investigation and demonstration of the value of Marl on the lime-deficient soils of Minnesota, under the direct charge of the Agricultural Experiment Station.....	6,000.00
7.	For experiments in the beneficiation of manganese ores found in the Cuyuna Iron Range	5,000.00
Sec. 13. County Agricultural Agents and Co-operative Extension Work:		
1.	For maintenance, County Agricultural Agents and Co-operative extension work.....	\$ 85,000.00
Sec. 14. Minnesota War Records Commission:		
1.	For assembling state war records, collection, supervising work of county war records committees and compiling service records to be expended by the Minnesota War Records Commission	10,000.00

Sec. 15. State Forestry Board:

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| 1. For maintenance and fire protection..... | 150,000.00 |
| 2. For maintenance, immediately available..... | 27,450.00 |
| 3. For equipment | 25,000.00 |

Provided, that of the sum named in Item 1 hereof, not to exceed \$12,000. shall be available for salaries of employees, office expenses and maintaining office.

Provided further, that no increases in salaries of any of the office employees of this department shall be made from monies appropriated under Item 1 hereof.

Sec. 16. State Parks:**1. ITASCA STATE PARK.**

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| a. For maintenance and supervision and protection of timber..... | 10,000.00 |
| b. For roads and trails..... | 4,000.00 |
| c. For equipment | 400.00 |
| d. For game protection..... | 900.00 |
| e. For feed for Elk and Deer | 600.00 |
| f. For completing buildings heretofore erected, immediately available..... | 3,000.00 |

2. BURNTSIDE AND MINNESOTA STATE FORESTS.

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| a. For maintenance | 4,000.00 |
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3. HORACE AUSTIN STATE PARK.

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| a. For maintenance | 2,500.00 |
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4. MINNEOPA STATE PARK.

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|---|----------|
| a. For salary of superintendent..... | 500.00 |
| b. For maintenance | 100.00 |
| c. For pavilion repairs, 1924 only..... | 1,000.00 |
| d. For wells and pipes, 1924 only..... | 150.00 |

5. JAY COOKE STATE PARK.

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| a. For maintenance, available for the year ending June 30, 1924, only..... | 6,500.00 |
| b. For maintenance, available for the year ending June 30, 1925, only..... | 7,500.00 |
| c. For building and improving roads..... | 10,000.00 |

6. SLEEPY EYE STATE PARK.

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| a. For lands, roads and improvements..... | 2,000.00 |
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7. SCENIC STATE PARK.

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| a. For new land, 1924 only..... | 8,300.00 |
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8. FOR RIDGELY STATE PARK.

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| a. For maintenance | 500.00 |
| b. For repairs, 1924 only..... | 250.00 |

9. INTER STATE PARK.

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| a. For maintenance | 4,500.00 |
| b. For superintendent's salary..... | 1,200.00 |
| c. For repairs | 500.00 |

d.	For buildings and sanitary extensions, 1924, only	1,500.00
e.	For buildings and sanitary extensions, 1925, only	1,000.00
10.	WHITEWATER STATE PARK.	
a.	For maintenance	1,500.00
b.	For buildings and repairs, 1924 only.....	1,600.00
11.	TRAVERS DES SIOUX STATE PARK.	
a.	For maintenance	150.00
12.	CAMP RELEASE STATE PARK.	
a.	For maintenance	150.00
13.	TOQUA LAKES STATE PARK.	
a.	For maintenance	450.00
14.	ALEXANDER RAMSEY STATE PARK.	
a.	For maintenance and roads.....	4,000.00
15.	For the purchase of not to exceed 421.05 acres of land situated in the County of Beltrami, to be set apart and dedicated forever to the people of the state for their use as a public park to be designated and known as "Lake Bemidji State Park," the general care and supervision of which shall be vested in the auditor acting as state land commissioner until otherwise provided for, available, 1924 only	45,000.00
	Provided, that said Lake Bemidji State Park shall forever be maintained by the County of Beltrami through the Board of County Commissioners and said Board of County Commissioners is hereby authorized and empowered to make such appropriations of county funds and to levy such taxes as may be necessary to maintain such park.	
16.	For the purpose of improving and beautifying the acre of ground purchased by the State of Minnesota under the provisions of Chapter 336, Laws of 1907, at Wood Lake, such money to be expended under the direction of the Minnesota State Historical Society, immediately available	500.00
	Sec. 17. For Legislative Expenses:	
	Immediately available	50,000.00
	Sec. 18. For Burial of Soldiers and Sailors:	
	Immediately available	15,000.00
	Sec. 19. For the Collection of Delinquent Taxes:	
	To be expended by the Secretary of State in the Motor Vehicle Department.....	10,000.00

Sec. 20. To the State Board of Control:

For special care, relief and support of blind persons 25,000.00

Sec. 21. This act shall take effect and be in force from and after its passage.

Approved April 21, 1923.

CHAPTER 445—H. F. No. 1397.

An act to appropriate money for the payment of claims against the State of Minnesota; to provide for tax and other refundments; to provide for the reimbursement and compensation of certain employees of the state, having claims for personal injuries sustained or for loss or damage of property incurred while engaged in the performance of their duties, and for the relief of dependents of certain employees of the state for the death of such employees while engaged in the performance of their duties; to provide for the reimbursement and compensation of persons for injuries sustained or for loss or damage to property by certain employees of the state while engaged in the performance of their duties, and by inmates of state institutions; and for the relief of dependents of certain persons for the death of such persons caused by acts of certain employees of the state while engaged in the performance of their duties; to provide for repairs to and maintenance and completion of state armories and reimbursements of assessments for local improvements in streets adjacent to certain armories; to provide for payments to certain persons for services performed to the state; to authorize the state auditor to cancel certain land and other contracts heretofore entered into by certain persons with the state and to credit payments heretofore made upon other purchases or to refund the same; to reimburse certain persons for deeds to certain land erroneously conveyed by the state; to authorize the auditor to credit on certain land contracts the value of improvements found not to be on said land; to provide money for carrying on certain state activities as authorized by law and for other purposes.

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

Section 1. Appropriation for miscellaneous refundments, etc.

—The sums hereinafter named, or so much thereof as may be necessary, are hereby appropriated from any moneys in the State Treasury not otherwise appropriated for the purposes specified in the following sections of this act, to be available June 30, 1923, unless otherwise specified.

Sec. 2. To reimburse the Chicago, Rock Island Railway Company for over-payment of gross earnings taxes, as per order of the Minnesota Tax Commission, dated January 17th, 1922..... \$2,624.30