

CHAPTER 455—H. F. No. 582.

An Act to amend Subdivision 5 of Section 2a. of Chapter 288 of the General Laws of Minnesota for the year 1905, entitled "An Act providing for taxation of, and fixing the rate of taxation on, inheritance, devises, bequests, legacies and gifts, and providing for the manner of payment as well as the manner of enforcing payment thereof," as amended by Chapter 372, General Laws of Minnesota for the year 1911.

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

Section 1. Two per cent tax on inheritances in certain cases.—That Subdivision 5 of Section 2a of Chapter 288 of the Laws of 1905, as amended by Chapter 372 of the Laws of 1911, is hereby amended so as to read as follows :

(5). Where the person or persons entitled to any beneficial interest in such property shall be in any degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of five per centum of the clear value of such interest in such property; *and where such body politic or corporate is a public hospital, academy, college, university, seminary of learning, church or institution of purely public charity within this state, at the rate of two per centum of the clear value of such interest in such property.*

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 23, 1913.

CHAPTER 456—H. F. No. 639.

An Act to amend Chapter 296 of General Laws of 1907, as amended by Chapter 283 of General Laws of 1911, relating to compensation of members of county boards in certain counties. Be it enacted by the Legislature of the State of Minnesota :

Section 1. Chairman of county board to receive 10 cents a mile for going to county seats to sign warrants.—That Section 1 of Chapter 296 of General Laws 1907, as amended by Chapter 283 of General Laws 1911, be amended to read as follows :

"Section 1. The several members of the county boards of this state in counties containing less than seventy-five thousand inhabitants shall receive three dollars per day for each and every day necessarily occupied in the discharge of their official duties while acting on any committee under the direction of the board, and ten cents per mile each way for every mile necessarily traveled in attending such committee work, and shall also be entitled to mileage of ten cents per mile each way for every mile necessarily traveled for attending meetings of the board, not