

auditor for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties.

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

Approved April 25, 1913.

CHAPTER 504—S. F. No. 391.

An Act to amend Section 4 of Chapter 39 of the General Laws of Minnesota for 1911, relating to transient merchants.

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

Section 1. **Person selling from vacant lot or railroad car, etc., regarded as a transient merchant.**—That Section 4 of Chapter 39 of the General Laws of Minnesota for 1911, be and the same is hereby amended to read as follows:

“Section 4. The words “transient merchant” as herein used, shall include all persons, individuals, co-partners and corporations both as principal and agent, who engage in, do or transact any temporary and transient business in this state, either in one locality, or in traveling from place to place in this state, selling goods, wares and merchandise, and who for the purpose of carrying on such business, hire, lease, occupy or use a building, structure, *vacant lot or railroad car* for the exhibition and sale of such goods, wares and merchandise.

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

Approved April 25, 1913.

CHAPTER 505—S. F. No. 432.

An Act to provide for the payment and receipt of taxes on undivided interests in property entered for taxation.

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

Section 1. **Providing for the payment of taxes on undivided interests in property.**—Any person holding an undivided interest in any property in this state listed for taxation including mortgagees, lessees, and others, who by law or contract are required or entitled to pay taxes to protect any right, title, interest, claim or lien held by them in, to or upon undivided interests in land, may pay the taxes on such undivided interest and on such payment the county treasurer shall give his receipt for the amount so paid and specify the interest so paid on, and enter on his tax list the name of person who paid such taxes and the interest paid and report to the auditor the payment of