

CHAPTER III.

An Act to relieve certain soldiers from paying bounty tax.

February 23, 1868

- SECTION 1.** Soldiers and their widows and minor children to be exempt from paying bounty tax—order to be drawn by town or county authorities upon the Treasurer of county, city or town wherein such tax has been levied for amount so levied; said order to be received as payment for such tax or taxes.
2. Neglect or refusal of authorities to issue such order to subject them to action for twice the amount so levied.
 3. No person to derive benefit from this Act who has not served one year as private in a Minnesota regiment, unless discharged for disability. Persons whose bounties exceeded three hundred dollars not entitled to any benefit. Authorities to levy tax to meet deficiencies.
 4. When Act to take effect.

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

Proof of service in the army of United States, as a volunteer, exempts from payment of bounty tax.

Widows and minor children of soldiers entitled to similar exemption.

SECTION 1. Whenever it shall appear by satisfactory evidence to the authorities of any county, city or town, that a tax has been levied, for the purpose of paying bounties to volunteers against the property of any person, who, on or before the first day of January, one thousand eight hundred and sixty-four entered the military service of the United States as a private soldier, and has since been honorably discharged, or still remains in said service, or against the property of the widow or minor children of such person; such authorities respectively shall, upon due proof of such facts, issue and deliver to any such parties or their agents, an order upon the Treasurer of such county, city or town, wherein such tax was levied, for the amount of any such tax or taxes for the purpose of paying bounties to soldiers, in such county, city or town, specifying the amount, to whom issued and delivered, and that it is in behalf of a person, or the widow or minor children of such person who had entered the military service previous to the first day of January 1864, and

the Treasurer upon whom such order is drawn, or his successor in office, shall receive the same in payment for such tax or taxes.

SEC. 2. When the authorities of any county, city or town, shall neglect or refuse to issue and deliver the said order in accordance with the previous section, they shall be liable in an action at law to the parties aggrieved in a sum of twice the amount of his, her or their tax or taxes so levied.

Authorities neglecting to carry out provisions of this act liable to penalty.

SEC. 3. The benefits of this act shall not apply to persons who have not served one year as privates in some Minnesota organization of United States troops, unless discharged for physical disability, nor to persons whose total bounties, received from all sources, have exceeded three hundred dollars, and the authorities issuing said orders are hereby authorized to levy sufficient taxes for any succeeding year to meet all deficiencies created by the operation of this act.

Persons who are entitled to benefits of this act.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved February 28, 1866.