

neglect or refuse on demand of the said tax commission or its authorized representatives access to the papers and books aforesaid, he or they shall be deemed guilty of a gross misdemeanor, and upon conviction thereof shall be punished therefor as provided by law.

Sec. 14. **Taxes to be credited to general revenue fund.**—All taxes imposed and collected under the foregoing provisions of this act shall be paid into the state treasury and credited to the general revenue fund.

Sec. 15. **Unconstitutionality of one section not to affect others.**—Should the courts declare any section or provision of this act unconstitutional or unauthorized or in conflict with any other section or provisions of this act, then such decision shall affect only the section or provision declared to be unconstitutional or unauthorized and shall not affect any other section or part of this act.

Sec. 16. **Definitions.**—For all purposes of this act the word "person" shall be construed to include individuals, copartnerships, companies, joint stock companies, corporations, and all associations however and for whatever purpose organized.

Sec. 17. This act shall take effect and be in force from and after its passage.

Approved April 11, 1921.

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#### CHAPTER 224—H. F. No. 261.

*An act to amend Section 8701, General Statutes Minnesota for 1913, which section defines and provides for the punishment of the crime of sodomy.*

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

Section 1. That section 8701, General Statutes of Minnesota, 1913, be and the same is hereby amended so as to read as follows:

"Section 8701. **Crime against Nature.**—*A person who carnally knows in any manner any animal or bird, or carnally knows any male or female person by the anus or by or with the mouth; or voluntarily submits to such carnal knowledge; or attempts sexual intercourse with a dead body, is guilty of sodomy, and is punishable with imprisonment in the state prison for not more than twenty years, and any sexual penetration, however slight, shall be sufficient to complete the crime.*"

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

Approved April 12, 1921.