

construed to confer additional powers to all such municipalities notwithstanding any prohibition or limitation to the contrary in the Home Rule Charter or law under which any such municipality is organized or acting."

Sec. 4. Not to affect pending actions.—This act shall not affect any action or proceeding now pending in any of the courts of this state, in which the validity of any proceeding taken or certificates of indebtedness heretofore issued is questioned.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 21, 1921.

CHAPTER 420—H. F. No. 902.

An act relating to the payment by counties of a portion of the expenses incurred by towns or villages in the care of the poor in certain cases.

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

Section 1. Counties to pay portion of poor expense in certain cases.—In all counties in this state wherein the poor are cared for under the town system, if the expense incurred by any town or village for the care of the poor therein in any calendar year exceeds an amount in excess of one mill on the taxable value of property in such town or village for that year, then and in that event the chairman of such town board and the clerk thereof or president of village council and recorder as the case may be shall certify to the county auditor a statement showing when, for what purpose, the amount and to whom expense was incurred by such town or village in the care of each named pauper. The county auditor shall lay such statement before the county board at its meeting next following the receipt thereof. Of such annual expense seventy-five per cent of the amount in excess of one mill on the taxable value of property in such town or village shall be a claim against the county, and if such statement is deemed by the county board to be correct, the same, to the extent herein prescribed, shall be allowed and paid by the county to the treasurer of such town or village who shall credit the sum so paid to the poor fund of the town or village.

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

Approved April 21, 1921.

CHAPTER 421—H. F. No. 437.

An act to amend Section two thousand two hundred and sixty-

five (2265) General Statutes of Minnesota, 1913, relating to the taxation of telephone companies.

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

Section 1. Telephone companies to pay 4% tax on gross earnings.—That section two thousand two hundred and sixty-five (2265) General Statutes of Minnesota, 1913, be and the same is hereby amended so as to read as follows:

Section 2265. Every telephone company shall pay into the state treasury on or before March 1st in each year four per cent of its gross earnings derived from business within this state, which shall be in lieu of all other taxes whatever upon such company and its capital stock. All moneys paid by a company for connecting fees or switching charges to any other company shall be reported as earnings by the company to which they are paid, but shall not be deemed earnings of the collecting and paying company.

Sec. 2. Effective Jan. 1, 1922.—This act shall take effect and be in force from and after January 1, 1922.

Approved April 21, 1921.

CHAPTER 422—H. F. No. 960.

An act authorizing and empowering religious corporations organized under the laws of this state, and which have established and are maintaining cemeteries in counties now or hereafter having a population of not less than 225,000 or more than 350,000 inhabitants, to amend their certificates or articles of incorporation in certain particulars, and fixing the status of such cemeteries.

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

Section 1. Certain corporations may amend articles.—The Board of Trustees, Board of Administration or other governing body of any religious corporation which has established and is now maintaining a cemetery of more than five acres in extent in any county of this state now or hereafter having a population of not less than 225,000 or more than 350,000 inhabitants, may by resolution adopted by at least a two-thirds vote of its members at any authorized meeting of said board, amend its certificates or articles of incorporation in any or all of the following particulars.

(1) By providing for the management and conduct of the affairs of such cemetery by a board of associates, and prescribing the number composing such board of associates, the title by which they shall be designated, the time and manner of their election, by whom they shall be elected, their term of office, their powers and duties, and for the division of such board into classes, if it is so desired, and with respect to the time for which they shall severally hold office.

(2) By specifying whether such board of associates shall be