

a tax for general revenue purposes during any year when the provisions of this act shall be in operation, no tax levy shall be made thereafter as herein required.

Sec. 3. Tax levy not part of general revenue levy.—In making the usual tax levy each year for general revenue purposes the state auditor shall not include therein any part of the appropriation made under this act.

Approved Feb. 28, 1921.

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CHAPTER 52—H. F. No. 768.

*An act to amend Section 86 Revised Statutes of Minnesota for 1913, authorizing the State Treasurer to temporarily borrow from other public funds to supply deficiencies in the Revenue Fund.*

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

Section 1. That Section 86, General Statutes of Minnesota for 1913 be and the same is hereby amended so as to read as follows:

Section. 86. Revenue fund temporarily filled.—For the purpose of supplying deficiencies in the revenue fund, the treasurer may temporarily borrow from other public funds sums not exceeding in the aggregate *three million dollars* in any year; Provided that no fund shall be so impaired thereby that all proper demands thereon cannot be met.

Approved February 28, 1921.

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CHAPTER 53—H. F. No. 767.

*An act authorizing and empowering the Soldiers' Bonus Board created under the provisions of Chapter 49 Laws of Minnesota 1919 Extra Session, to issue and sell additional certificates of indebtedness in an amount not exceeding one million dollars, providing for a tax levy to retire said certificates and appropriating one million dollars to be used in paying Soldiers' Bonus Claims.*

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

Section 1. Bonus board to issue \$1,000,000.00 additional certificates.—The Soldiers' Bonus Board, created under the provisions of Chapter 49, Laws of Minnesota 1919 Extra Session, is hereby authorized and empowered to issue additional certificates of indebtedness in an amount not exceeding one million dollars, such certificates to be issued under the provisions of Section 5 of said Act, except that the certificates may be issued in such denominations as The Soldiers' Bonus Board shall determine, and five hundred thousand dollars thereof shall mature in not

less than six years, and five hundred thousand in not less than seven years.

**Sec. 2. Credited to Soldiers' Bonus Fund.**—The proceeds from the sale of said certificates shall be credited to the Soldiers' Bonus Fund, and said sum of one million dollars, or as much thereof as may be necessary is hereby appropriated out of said Soldiers' Bonus Fund and used for the purpose of paying soldiers' bonus claims.

**Sec. 3. Tax levy.**—To provide funds with which to pay said certificates of indebtedness as they mature, and the semi-annual interest thereon, the state auditor is hereby authorized and directed to levy and collect at the proper time in the same manner as other state taxes are levied and collected, a tax sufficient to redeem said certificates at maturity and to pay the interest thereon when due.

Approved February 28, 1921.

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#### CHAPTER 54—H. F. No. 798.

*An act providing that personal property taxes payable in the year 1921 shall not become or be deemed delinquent until April 1, 1921.*

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

**Section 1. 1921 personal property tax delinquent April 1st.**—That all personal property taxes due and payable in the year 1921 shall not become delinquent nor shall any penalty attach to the same until April 1, 1921.

**Sec. 2. 10 per cent penalty after April 1st.**—All unpaid personal property taxes due and payable in the year 1921 shall be deemed delinquent on April 1 next after they become due, and thereupon a penalty of ten per cent shall attach and be charged upon all such taxes.

**Sec. 3.** This act shall take effect and be in force from and after its passage.

Approved March 1, 1921.

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#### CHAPTER 55—H. F. No. 814.

*An act appropriating money for carrying out the provisions of Chapter 464, General Laws of Minnesota 1917.*

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

**Section 1. \$5,000.00 appropriated to pay discount on foreign bonds sold.**—The sum of Five Thousand Dollars is hereby appropriated from the revenue fund for carrying out the purposes of Chapter 464, General Laws of Minnesota 1917, providing for