

ized, shall be made only by resolution of the County board duly adopted and entered in its proceedings and such resolution shall fix the compensation of such clerk or accountant, specify the commissioner's district for which he shall act as clerk, and provide for the payment of his compensation out of the County Road and Bridge Fund of said County allotted to such County Commissioner's district, at the same time and in the same manner as other County officers and employees are paid in any such county.

Sec. 3. May act for two Districts.—Such clerk or accountant may be appointed to act for any two or more county commissioner's districts and the salary and other expenses of such clerk or accountant shall be apportioned by the County Board on an equitable basis to the road and bridge fund of each of such districts and that in no event, however, shall the County Board appoint and employ more than one such clerk or accountant for any county commissioner's district.

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

Approved March 28, 1923.

CHAPTER 100—H. F. No. 334.

An act relating to the venue of actions and proceedings prosecuted upon forfeited bail bonds and recognizances.

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

Section 1. Venue of actions.—Actions and proceedings prosecuted upon forfeited bail bonds or recognizances shall be heard and tried in the county in which the forfeiture was adjudged.

Approved March 28, 1923.

CHAPTER 101—H. F. No. 514.

An act relating to county tuberculosis sanatoriums, their construction, improvement, equipment, enlargement and maintenance in any county now or hereafter having a population of 400,000 or more inhabitants.

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

Section 1. Tax levy for tuberculosis sanatoriums authorized.—The county board of any county in this state which has heretofore established, or shall hereafter, either by itself or in conjunction with another county or counties, establish a tuberculosis sanatorium, may annually levy a tax on all taxable property in the county of not to exceed one mill on the dollar, for the construction, improvement, equipment and enlargement of such sanatorium, and the improving and enlarging of the site

thereof, but in no case shall an annual levy in excess of such one mill be made therefor without authority conferred by a vote of the voters of said county.

Sec. 2. Levy not to exceed two mills.—The County Sanatorium Commission shall determine by resolution each year prior to July first, the amount of money necessary for the maintenance of such sanatorium during the following year, and a certified copy of such resolution shall be forthwith forwarded to the Board or Boards of County Commissioners, and such Board or Boards shall at the regular meeting in July include the properly approved and apportioned amount in the annual levy of county taxes. In no case shall the amount of such levy in any one year exceed two mills on the dollar of assessed valuation.

Sec. 3. Electors may increase limit.—In no case shall the total levy made for all purposes as expressed in Sections 1 and 2 in any one year exceed two mills on the assessed valuation, without authority conferred by a vote of the voters of said county or group of counties.

Sec. 4. Application.—This act shall apply only to such counties as now or which may hereafter have a population of 400,000 or more inhabitants.

Approved March 28, 1923.

CHAPTER 102—H. F. No. 1307.

An act to amend Section 2316, General Statutes of Minnesota 1913, relating to the taxation of money and credits.

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

Section 1. Definitions.—That Section 2316 General Statutes of Minnesota 1913, be and the same hereby is amended to read as follows:

"2316. As used in this section of the word 'money' means gold and silver coin, treasury notes, bank notes and other forms of currency in common use; and the word 'credits' means and includes every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands secured by deed or mortgage, due or to become due, and all shares of stock in corporations the property of which is not assessed or taxed in this state.

As hereinbefore defined, money and credits are hereby exempt from taxation other than that imposed by this act and shall hereafter be subject to an annual tax of three (3) mills on each dollar of the fair cash value thereof. But nothing in this act shall apply to money or credits belonging to incor-