

jurisdiction. These remedies shall apply to the enforcement of taxes heretofore accrued, as well as those hereafter accruing.

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

Approved January 31, 1923.

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#### CHAPTER 3—S. F. No. 124.

*An act to legalize and confirm certain cooperative associations and the records and articles of incorporation thereof.*

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

Section 1. **Incorporations legalized.**—That in all cases where the articles of incorporation of co-operative associations were actually acknowledged by the associates for incorporation and recorded in the office of the register of deeds of the proper county and all provisions of law with respect to the incorporation thereof were duly complied with more than ten years prior hereto, except that the associates did not sign the articles, and such association now is and for more than ten years prior hereto has been actively engaged in the business for which it was organized, such cooperative associations, with the records and articles of incorporation thereof, are hereby legalized and confirmed, to the same effect as though such associations had been duly organized and the articles had been duly signed. Provided, however, that this act shall not apply to any action now pending in any of the courts of this state.

Approved January 31, 1923.

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#### CHAPTER 4—H. F. No. 20.

*A bill for an Act to amend Sections 3 and 4 of Chapter 429 of the General Laws of Minnesota for 1917, as amended by Sections 4 and 5 of Chapter 105 of the General Laws of Minnesota for 1919 and by Section 1 of Chapter 372 of the General Laws of Minnesota for 1921, relating to the prevention of fraud in the sale and disposition of stocks, bonds or other securities sold or offered for sale within the state of Minnesota.*

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

Section 1. **Certain companies to be deemed investment companies.**—That Section 3 of Chapter 429 of the General Laws, 1917, as amended by Section 4 of Chapter 105 of the General Laws, 1919, be and the same is hereby amended so as to read as follows:

“Sec. 3. Every person, firm, co-partnership, corporation, company or association, whether unincorporated or incorporated, under the laws of this or any other state, territory, or government, which shall either himself, themselves or itself, or by or through others