

*accounting forms and methods so prescribed by the public examiner.*

Any county or district agricultural society which may have held its second annual fair shall be entitled to share pro rate, in such distribution. The state auditor shall certify to the secretary of the State Agricultural Society on or before January 5th of each year, a list of all county or district agricultural societies that have complied with this act, and which are entitled to share in such appropriation. All payments hereunder shall be made on or before December 20th, on the year in which the fair is held, provided, however, that in determining the amount to be paid to any society or association under this section, the state auditor shall exclude all payments made by such society or associations as premiums or purses for, or in horse races, ball games and amusement features of any nature.

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

Approved April 17, 1923.

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CHAPTER 302—S. F. No. 874.

*An act to amend Section 945 of the General Statutes of Minnesota for the year 1913, providing for the creation of a revolving fund for sheriffs.*

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

Section 1. **Revolving Fund for Sheriffs in certain counties.**—That Section 945 of the General Statutes of Minnesota for the year 1913 be amended so as to read as follows:

Whenever the power of appointment is conferred upon any such sheriff in and by the terms of this act, there is also herein and hereby conferred the power of removal, and the salaries herein before fixed and provided for shall be paid out of the county treasury in equal monthly installments, and any such sheriff shall also be allowed and paid the actual expenses necessarily incurred by him or any of his said deputies, other than the outside deputies hereinbefore required to pay their own traveling expenses, as other claims against the county are allowed and paid, and there is hereby created a revolving fund of One Thousand Dollars (\$1,000.00) for that purpose, to be set aside and retained by him out of the fees received by him after this act shall take effect in any such county, any part or all of which said fund may be used and employed by him in meeting the expenses aforesaid, but he shall render monthly accounts to the proper authorities of any such county of his use of the said fund and replenish the same upon the allowance and payment of his claims for the said expenses from time to time, covering the remainder of the fees collected by him in lieu of which his said salary has so hereinbefore been fixed and allowed,

into the county treasury, *provided, that in a county having no less than 240,000 inhabitants and not more than 350,000 inhabitants, and which constitutes a single judicial district, the said revolving fund be Two Thousand Dollars (\$2,000.00).*

Sec. 2. This act shall be in force from and after its passage.  
Approved April 17, 1923.

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CHAPTER 303—S. F. No. 978.

*An act relating to the transportation rates on cars of livestock containing a partial double deck.*

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

Section 1. **Transportation rates for live stock in certain cars.**—Every car containing a double deck extending not to exceed ten feet of its length in which livestock is transported by any railway company in this state shall be considered as and have the same transportation rates applied to livestock shipped therein as a single deck car.

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

Approved April 17, 1923.

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CHAPTER 304—H. F. No. 81.

*An act to amend Section 2677, General Statutes of Minnesota 1913, relating to change of boundaries of school districts.*

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

Section 1. **Changing boundaries of school districts.**—That Section 2677, General Statutes of Minnesota 1913, be amended so as to read as follows:

"2677. By like proceedings, and upon petition of the majority of the freeholders of each district affected, qualified to vote at school meetings, the boundaries of any existing district may be changed, or two or more districts consolidated, or one or more districts annexed to an existing district. No change in the boundaries of a district by organization of a new district or otherwise shall be made, so as to leave the old district without at least one school house used for school purposes and without *at least four sections of land*, nor shall any change of districts in any way affect the liabilities of the territory so changed upon any bond or other obligation; but any such real estate shall be taxed for such outstanding liability and interest, as if no change had been made. In case of the consolidation or annexation of districts, whether under the foregoing or any other provisions of the law, action