

1913 as amended, is hereby further amended so as to read as follows:

Section 6. When said plan is adopted, as hereinbefore set forth, and said association is formed and incorporated, the proper officers of said association shall certify annually to the proper authorities, who have charge of the levying of taxes for school purposes in said city and in the county in which said city is located, the amount which it will be necessary to raise by taxation in order to carry out the plan so adopted, as hereinbefore set forth, for the coming year, and it shall be the duty of the said authorities so having charge of the levying of taxes to include in the tax levy for the ensuing year, a tax in addition to all other taxes, sufficient to produce so much of the sum so certified as the said authorities having charge of the levying of taxes for school purposes in said city shall approve, provided, however, that in cities of the first class which *are or* are not operating under a home rule charter. Said tax shall in no event exceed one and one-half mills upon *each dollar of the assessed value* of all taxable property of said city, and in all other cities to which this law is applicable, said tax shall in no event exceed one tenth of a mill upon *each dollar of the assessed value* of all taxable property of said city unless the authorities having charge of the levying of taxes for school purposes in such last mentioned cities shall determine that a larger tax than one-tenth of a mill upon all taxable property of said city should be levied, in which event the amount so determined shall be levied, which shall, however, in no event exceed three-tenths of a mill upon *each dollar of the assessed value* of all taxable property or said city; said tax shall be collected as other taxes are collected in said city and when so collected shall be paid over to the treasurer of said association to be held and disbursed in accordance with the provisions of said plan so to be adopted.

Approved April 18, 1923.

CHAPTER 311—H. F. No. 1344.

"An act to amend Chapter 49, Special Session Laws 1919, entitled 'An act to provide relief and assistance for certain officers, soldiers, sailors, marines, nurses, dietitians and the surviving wives of certain deceased officers, soldiers, sailors, marines, nurses, dietitians providing the issuance of certificates of indebtedness for the raising of necessary funds therefor, and for the retirement of the same by money raised from a tax levy provided therefor, and the creation of a board to issue such certificates and supervise the expenditure and disbursement of funds and appropriating \$20,000,000.00 therefor, and making it a misdemeanor for the claimant to transfer or to attempt to transfer his right or claim and for any persons to acquire or to attempt to acquire any interest therein

before the issuance of the auditor's warrant therefor,' as amended by Chapter 471, Laws of 1921; providing for the issuance, sale and retirement of additional certificates of indebtedness for raising the necessary funds for the levy and collection of taxes, and appropriating money therefor."

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

Section 1. Who are "soldiers?"—That Sections 1 to 9 inclusive of Chapter 49, Special Session Laws 1919, as amended by Chapter 471, Laws of 1921, be amended as follows:

"Section 1. Who are "soldiers?"—That the word "soldier" as used in this act shall mean any officer, soldier, sailor, marine, nurse, student nurse, or dietitian who has been or is a part of the military or naval forces of the United States or of any Nation associated with the United States in the war with Germany, and who was a resident of the State of Minnesota at the time he was commissioned, enlisted, inducted, appointed or mustered into the military or naval service of the United States, and who entered such service prior to November 11, 1918, or who, having enlisted or been inducted prior to November 11, 1918, acquired an active duty status on or after such date, and who has been or may be given an honorable or ordinary discharge, or release from such service; or who may still be in such service under honorable conditions, at the time of making application for the benefits of this act; provided, however that the word "soldier," as used in this act shall not be construed to mean, and shall not include any person who, at any time during the period of the war with Germany, sought to avoid service because of conscientious objections thereto, or because of alienage, or who has been at any time guilty of fraud or violation or evasion of the Selective Service Act or of the rules or regulations of the war Department in force thereunder, or any person in such service during a period of enlistment, re-enlistment, extended enlistment or other service which began after November 10, 1918; provided, that where discharge was given for the purpose of allowing promotion and acceptance of a commission and continuous service was performed thereunder, such subsequent service shall not be deemed to be a period of service beginning after November 10, 1918. Any person who, while in such service, received pay as a civilian employe shall not be entitled to the benefits of this act for the period of such employment. No person shall be deemed to have sought to avoid service on the ground of alienage who voluntarily entered the military or naval service of the United States after having been exempted from service because of alienage under the provisions of the selective service act; no person shall be deemed to have sought to avoid service on the ground of alienage who was entitled to exemption therefrom as an alien of a neutral country, but who performed honorable service in the military or naval service of the United States and was at the time of his discharge from the service

a citizen of the United States; or who after receiving an honorable discharge and before the passage of this act has become a citizen of the United States; *nor shall a person be deemed to have sought to avoid service on the ground of alienage who claimed exemption or deferred classification in his questionnaire, by reason thereof, unless by some other overt act he sought to avoid service.* No person shall be deemed to have attempted to evade the Selective Service Act who claimed exemption on the ground of marriage, which marriage occurred after being rejected for enlistment or induction into the military or naval service subsequent to April 6, 1917. The term 'alien of a neutral country' shall be construed to mean the subjects or citizens of countries that did not at any time during the war with Germany participate therein either before or after the entry of the United States into such war. *No declarant alien of a neutral country, who performed honorable service in the military or naval service of the United States, and was at the time of his discharge from service a citizen of the United States, shall be deemed to have sought to avoid service on the ground of alienage unless in addition to claiming exemption or deferred classification in his questionnaire, he, by some other overt act, sought to avoid service.*

The term "Honorable Discharge" contained in this act shall not be construed to include any person who was in the military service of the United States and who was released from such service *upon his own application or request on account of alienage, whether such person served in army or navy, or otherwise."*

Sec. 2. Application for bonus.—That Section 3 of Chapter 49, Special Laws of 1919 as amended by Chapter 471 Laws of 1921 be amended to read as follows:

"Section 3. Application for bonus.—That before receiving any sum under the provisions of this act, said soldier shall file with the clerk of the district court of the county in which he resides or resided at the time of induction into service, or with the Adjutant General, application therefor on forms provided by the Adjutant General; provided, that when such application is filed with the clerk of the district court it shall be the duty of the said clerk to transmit said application to the adjutant general forthwith. Such application shall state facts sufficient to establish the status of such applicant as a soldier defined herein, and shall be duly verified. In case the soldier is still in such service at the time of making application, the application shall be accompanied by an official certificate of his commanding officer, showing the duty status of the applicant covering the period from April 6, 1917, to July 31, 1920, and the character of his service, together with such other proof as may be required by the bonus board. Applications for the benefits of this act shall be made and filed on or prior to *June 30, 1924* of be forever barred."

Sec. 4. Adjutant General to have charge of bonus.—That Section 4 of Chapter 49, Special Laws 1919 as amended by Chapter 471 Laws of 1921, be amended to read as follows:

"Section 4. Bonus Board. *The administrative duties hereunder shall be performed by the Adjutant General who may appoint a chief executive deputy and other necessary help to examine into such applications and shall make any other examinations necessary to establish facts and report the same to The Adjutant General who shall approve or disapprove same. The Adjutant General shall receive a salary of \$50.00 per month for additional services he will be required to perform under this act. All applications received by the Adjutant General shall be approved, disapproved or set apart as held for lack of facts sufficient to establish the status of the applicant within sixty (60) days after receipt thereof. Whenever any such application is approved by The Adjutant General he shall prepare a voucher and transmit the same to the state auditor; said auditor shall issue a warrant for the amount approved as stated therein and the state treasurer shall pay such warrant out of said soldiers' bonus fund. No assignment of any right or claim to benefits hereunder made prior to the issuance of the state auditor's warrant herein provided for, shall be valid, and any transfer or attempt to transfer any such right or claim or any part thereof by any beneficiary prior to the issuance of such warrant and the acquiring or attempting to acquire by any other person of any interest in or title to such claim prior to the issuance of such warrant shall be a misdemeanor or punishable as such. The Adjutant General shall investigate and ascertain the facts and approve or disapprove upon their merits all applications made and filed subsequent to December 31, 1921 and upon application of the applicant may review any claim heretofore disapproved and not reviewed by the Soldiers' Bonus Board of Review if in the opinion of the Adjutant General the facts set forth in such application might cause him to approve such claim.*"

Sec. 5. Soldiers bonus board created.—That there be added to Section 7, of Chapter 49, Special Session Laws of 1919, as amended by Chapter 471, Laws of 1921 a new section to be known as Section 7a as follows:

"Section 7a. *There is hereby created a board to be known as "The Soldiers' Bonus Board," to consist of the state auditor, the, state treasurer, and the adjutant general. The Soldiers' Bonus Board is hereby authorized and empowered to issue and sell additional certificates of indebtedness in an amount not exceeding \$850,000, such certificates to be issued and sold under the provisions of Section 5 hereof, except that such additional certificates may be issued in such denominations as the Soldiers' Bonus Board shall determine and shall mature not more than ten years from date of issuance. The proceeds from the sale of such certificates shall be credited to the soldier's bonus fund and said sum of \$850,000 or so*

much thereof as may be necessary is hereby appropriated out of said soldiers' bonus fund and used for purpose of paying soldiers' bonus claims and the cost of administration under the provisions of this act. To provide funds with which to pay such 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. Interest becoming due upon certificates of indebtedness issued hereunder before the collection of the tax herein provided for shall be paid from any moneys in the treasury available for payment of principal or interest upon certificates of indebtedness heretofore issued under the provisions of Chapter 49, Special Session Laws of 1919, or any amendments thereto. Provided further where the parents of such deceased soldier are separated or divorced, then and in that event the parent with whom the deceased soldier last resided and who became responsible for his funeral expenses and the expenses of his last illness shall be paid out of the soldiers' bonus fund, the amount which such deceased soldier would have received hereunder for the period of his active service if living. This last proviso only applies to cases where such deceased soldier did not leave any surviving widow or any children.

Sec. 6. Who may receive bonus.—That section 9 of Chapter 49, Special Session Laws 1919, as amended by Chapter 471, Laws of 1921 be amended to read as follows:

"Section 9. Where any soldier, as herein defined, died and left him surviving a widow, or children under eighteen years of age or parents or parent, such widow, if still single, or if there be no widow still single, such children under eighteen years, or if there be neither, such mother, or if there be neither widow still single, children still under eighteen years of age, or mother, such father shall be entitled to and shall be paid out of the soldiers' bonus fund, the amount which such deceased soldier would have received hereunder for the period of his active service, if living."

Sec. 7. Board to conclude duties September 30, 1924.—That Section 10 of Chapter 49, Special Laws 1919, as amended by Chapter 471 Laws of 1921, be amended to read as follows:

"Section 10. The Soldiers' Bonus Board and The Adjutant General shall conclude their duties under the provisions of this act on September 30, 1924. All office equipment in the custody of the Board at that time shall be delivered to the Board of Control, receipt being taken therefor, and such board is hereby authorized to allot such equipment for the use of other departments of the State. All files of the bonus board relating to bonus board relating to bonus applications shall be deposited with the adjutant general and become a part of his permanent records."

Sec. 8. Application.—That Section 11 of Chapter 49, Special

Session Laws 1919, as amended by Chapter 471, Laws of 1921, be amended to read as follows:

"Section 11. Application. The provisions of this act shall not be construed as an amendment, or modification of any of the provisions of Chapter 14, Laws 1921, or chapter 51, Laws 1921, or Chapter 53, Laws 1921." *All the provisions of Chapter 221, Laws 1921 shall be applicable to any certificate of indebtedness issued under this act.*

Sec. 9. This act shall take effect and be in force from and after its passage.

Approved April 18, 1923.

CHAPTER 312—S. F. No. 314.

An act to authorize mutual savings banks to receive certain securities for safe keeping and to provide for and hire to its depositors safe deposit boxes and limiting liability.

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

Section 1. **Securities for safe keeping—Safe deposit boxes—Limitation of liability.**—A mutual savings bank may receive for safe keeping for its depositors obligations of the United States of America or its possessions or of a state or territory of said United States, or of any political subdivision of any such state or territory, and it may provide for, and hire to, its depositors safe deposit boxes in which to keep securities and valuable papers, but the liability of a savings bank to any person or association of persons on account of hiring such safe deposit box or boxes, shall in no event exceed Twenty thousand dollars.

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

Approved April 18, 1923.

CHAPTER 313—S. F. No. 391.

An act to amend Section 1853, General Statutes 1913, relating to registration of bonds issued by municipal corporations.

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

Section 1. **Coupon bonds may be exchanged for registered bonds.**—That Section 1853, General Statutes 1913, be and the same is hereby amended so as to read as follows:

"1853. If, however, the purchaser or holder of negotiable bonds issued by a city shall so request, the council of such city, by a resolution prescribing the method and terms of exchange, may authorize the proper city officers to issue registered bonds in lieu