

annually by the state board of education to school districts whose schools have been in session at least *seven* months, in proportion to the number of scholars of school age who have attended school at least forty days during the preceding year."

Sec. 2. **Effective July 1, 1923.**—This act shall take effect and be in force from and after July 1st, 1923.

Approved April 18, 1923.

---

### CHAPTER 323—H. F. No. 370.

*An act relating to physical and health education, training and instruction in all the public schools of this state and in all colleges, schools and other educational institutions giving teacher-training, and providing for the appointment of a director of such education and training.*

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

Section 1. **Physical education in public schools.**—There shall be established and provided in all the public schools of this state, physical and health education, training and instruction of pupils of both sexes and every pupil attending any such school, in so far as he or she is physically fit and able to do so, shall take the course or courses therein as provided by this act. Suitable modified courses shall be provided for students physically or mentally unable or unfit to take the course or courses prescribed for normal pupils. Provided that nothing in this act shall be held or construed to require any pupil to undergo a physical or medical examination or treatment if the parent or legal guardian of the person of such pupil shall in writing notify the teacher or principal or other person in charge of such pupil that he objects to such physical or medical examination or treatment.

Sec. 2. **Training schools for teachers to provide courses.**—All colleges, schools and other educational institutions in this state giving teacher-training shall provide a course or courses in physical and health education, training and instruction and every pupil attending any such college, school or educational institution in preparation for teaching service shall take such course or courses.

Sec. 3. **Commissioner of education to supervise act.**—The Commissioner of Education shall supervise the administration of this act and shall prescribe the necessary course or courses in physical and health education, training and instruction, and make such rules and regulations, and prepare or cause to be prepared, published and distributed any such manual or manuals of instruction, or course or courses of study, or other matter as he may deem necessary or suitable to carry out the provisions thereof.

Sec. 4. **State director—Salary.**—The State Board of Education shall appoint at a salary of not to exceed \$3000.00 per annum

a state director of physical and health education and training, competent and qualified to, and who shall under the direction of the Commissioner of Education, administer, supervise and direct the program of physical and health education and training, provided for by this act.

Approved April 18, 1923.

---

#### CHAPTER 324—H. F. No. 741.

*An act to amend section 2092, General Statutes of 1913 relating to delinquent real estate taxes.*

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

Section 1. **Penalty on delinquent real estate taxes.**—That Section 2092, General Statutes 1913, be and the same is hereby amended so as to read as follows:

Section 2092. On June 1 of each year a penalty of *five* per cent shall accrue and thereafter be charged upon all unpaid taxes on real estate on the current lists in the hands of the county treasurer, *and thereafter on the first day of each month, up to and including November 1 following, an additional penalty of one per cent for each month shall accrue and be charged on all such unpaid taxes*, and any county treasurer who shall make out and deliver or countersign any receipt for such taxes without including such penalty therein shall be liable to the county for the amount of such penalty: Provided that, when the taxes charged against any tract or lot exceed one dollar, one-half thereof may be paid prior to June 1, whereupon no penalty shall attach to the one-half so paid; and thereupon the remaining one-half may be paid at any time prior to November 1 following, whereupon no penalty shall attach to such remaining one-half; *but should such remaining one-half not be paid prior to November 1, then a penalty of ten per cent shall accrue and be charged thereon.*

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

Approved April 18, 1923.

---

#### CHAPTER 325—H. F. No. 878.

*An act authorizing all cities and villages of this state to erect, equip and maintain buildings or monuments or parks in recognition of the services performed by soldiers, sailors, marines and war veterans of the United States, and providing for the cost thereof.*

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

Section 1. **Cities and villages may erect memorials to war veterans.**—The governing body of any city or village of this