

due from such company a penalty equal to ten per cent of the tax imposed, which shall be treated as a part thereof.

Sec. 4. Penalty for non-payment of tax.—In case the tax is not paid on or before the first day of March of the year when due and payable, a penalty of ten per cent thereof shall immediately accrue and be charged upon all such taxes.

Sec. 5. Tax to be lien on all property.—Gross earnings taxes imposed under and pursuant to the provisions of Section 2289, General Statutes of Minnesota 1923, which become delinquent shall be a lien on all of the property of the company owing the same, and shall be collected at the same time and in the same manner that delinquent personal property taxes are collected.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 17, 1925.

CHAPTER 252—H. F. No. 638.

(Sec. 5833, G. S. 1923.)

An act to amend Section 11 of Chapter 424, General Laws 1921, relating to the occupation of barbering and providing for the issuance of permits to practice said occupation until after examination for a license in certain cases.

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

Section 1. Barber permits to be issued in certain cases.—That Section 11 of Chapter 424, General Laws 1921, be and the same hereby is amended so as to read as follows:

“All persons making application for examination under the provisions of this act shall be allowed to practice the occupation of a barber until the next meeting of said board, and said board shall issue a permit authorizing him or her so to practice said occupation until the next meeting of said board. *Such permit shall not authorize the holder to conduct a barber shop, but shall entitle the holder to practice such occupation only under the supervision of a licensed barber.* Such permit shall be displayed in a conspicuous place in front of his or her working chair.”

Approved April 17, 1925.

CHAPTER 253—H. F. No. 651.

An act to amend Section 4464, General Statutes, 1923, relating to the social welfare fund.

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