

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

Section 1. **Exceptions from inheritance taxes.**—That subsection 2c of section 2293, General Statutes 1923, be amended to read as follows :

“Section 2c. The following exemptions from the tax are hereby allowed: Any devise, bequest, gift, or transfer to or for the use of the state of Minnesota or any political division thereof for public purposes exclusively, and any devise, bequest, gift or transfer to or for the use of any corporation or association organized and operated within this state for religious, charitable, scientific, literary, educational or *public cemetery* purposes exclusively, including the encouragement of art within this state and the prevention of cruelty to children or animals within this state, no part of which devise, bequest, gift or transfer inures to the profit of any private stockholder or individual, and any bequest or transfer to a trustee or trustees exclusively for such purposes shall be exempt.”

Sec. 2. This act shall take effect and be in force from and after its passage, and shall apply to the legacies and bequests made by any decedent who died subsequent to July 1, 1925 and whose estate has not been fully administered.

Approved April 19, 1927.

CHAPTER 291—S. F. No. 1129.

An act providing for the inspection of meters and other devices used in the measure of electricity, gas and water furnished to the public and providing for penalties for the violation thereof.

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

Section 1. **Railroad and Warehouse Commission to test meters, etc.**—The railroad and warehouse commission shall have power to inspect and test all meters, mechanical devices and measures of every kind, and tools, appliances and accessories connected therewith, used, employed, kept, sold or offered or exposed for sale within this state for the purpose of measuring the amount, quantity or extent of electricity, gas or water furnished, sold or distributed to the public by any person, association, corporation or municipality except cities of the first class having, or which may hereafter have meter inspection departments. Upon petition of at least 25 consumers of electricity, gas or water within the territorial limits of any municipality and upon the deposit with the clerk of such municipality by each of such consumers of a fee of 25 cents

for each such meter, mechanical device and measure installed or used upon the premises of each such petitioning consumer, the governing body of such municipality may request the commission to make an inspection and test of all such meters, mechanical devices and measures upon the premises of such petitioning consumers. Thereupon the commission, within a reasonable time after the receipt by it of such request, shall proceed to make an inspection and test of all such meters, mechanical devices and measures upon the premises of all such petitioning consumers and upon the premises of all other consumers within such municipality who, at the time of such inspection and test, shall have deposited with the clerk of such municipality said fee of 25 cents for each such meter, mechanical device and measure upon the premises of such consumers. All such fees collected by the clerk of any such municipality shall be remitted by such municipality to the commission within 30 days of the completion of such inspection and test, and deposited to the credit of the Weights and Measures Fund. All such meters, mechanical devices and measures found, upon inspection, to be correct and accurate, shall be sealed with proper devices to be approved by the commission. The commission, or any of its employes, shall condemn, seize and destroy all incorrect and inaccurate meters, mechanical devices and measures which, in the judgment of the commission cannot be satisfactorily repaired; and such as are incorrect and inaccurate and yet may be repaired, shall be marked as "Condemned for Repair," in the manner to be prescribed by the commission. The owners of any such meters, mechanical devices and measures which have been so "Condemned for Repair" shall have the same repaired and corrected within 30 days; and such meters, mechanical devices and measures shall not be disposed of without the consent of the commission. In the general performance of its duty the commission, or any of its employes, may enter or go into or upon any premises, building, stand or place at all reasonable times.

Sec. 2. Refusal to permit inspection to be misdemeanor.—Every person, association or corporation that shall refuse to allow entrance upon or into his or its premises, building, stand, or place for the purpose of inspection as prescribed herein, or that shall use, employ, keep, sell or offer or expose for sale any such meters, mechanical devices or measures in violation of this Act shall be guilty of a misdemeanor, and each violation thereof shall constitute a separate offense.

Sec. 3. Effective July 1, 1927.—This Act shall take effect and be in force from and after July 1st, 1927.

Approved April 19, 1927.