

Sec. 2. **Allowance of expenses.**—That each of such commissioners shall be allowed and paid in addition to said salary, his actual and necessary traveling expenses incurred and paid by him in the discharge of his official duties, not exceeding in any one calendar year the sum of six hundred (\$600) dollars for each commissioner. Such traveling expenses shall be allowed by the county board upon duly verified and itemized bills in the same manner as other claims against the county.

Sec. 3. All acts and parts of acts in conflict herewith are hereby expressly repealed.

Filed April 22, 1927, without approval.

CHAPTER 393—H. F. No. 1376

An act authorizing and directing the State Auditor to issue and sell certificates of indebtedness of the state, appropriating the proceeds therefor for certain purposes, and providing for the levy and collection of a tax to pay the principal and interest of said certificates.

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

Section 1. **Certificates of indebtedness authorized.**—The State Auditor is hereby authorized and directed to issue and sell certificates of indebtedness of the state in the sum of \$1,786,758.83 payable from the fund hereinafter provided, the said certificates to be in the denomination of \$1000. each, numbered serially, to bear interest at such rate as the auditor shall determine, not exceeding, however, 5% per annum, payable semi-annually, February 1st and August 1st respectively, \$1,000,000 in the year 1931 and \$786,758.83 in the year 1932. Said certificates shall be in such form and upon such terms and conditions, other than as herein specified as the auditor shall determine, shall be signed by the Governor and attested by the auditor and shall be sold for not less than par and interest accrued at the date of delivery. The auditor shall keep a record showing the number, the amount, date of issue and date of maturity of each such certificate.

Sec. 2. **Tax levy.**—That for the purpose of providing funds for the payment of said certificates at maturity and the interest thereon as it becomes due, the auditor is hereby authorized and directed to annually levy and collect in the manner in which other state taxes are levied and collected an amount sufficient to pay the interest as it becomes due and such further amount as will provide sufficient funds to pay said certifi-

cates at maturity, the annual levy to be as nearly equal as is reasonably practicable. To provide money with which to pay interest upon certain certificates of indebtedness prior to the time when the proceeds of tax levy can be collected, there is hereby appropriated the sum of \$45,000 to pay the interest upon such certificates.

Sec. 3. Proceeds to pay deficiency in school aid and mothers' aid.—The proceeds of the sale of said certificates shall be paid into the State Treasury, and \$400,000 of said proceeds is hereby appropriated for the deficiency in supplemental school aid for the years 1923 and 1924, payable to the various school districts entitled thereto under the provisions of Chapter 330, Laws of 1923, and such payment shall be payment in full of aid due from the state for said years; \$912,000. of the proceeds is hereby appropriated for the payment of deficiency of school aid for the years 1925 and 1926, payable to the various school districts under various laws; and \$474,758.83 of said proceeds is hereby appropriated to reimburse the following counties of the state as provided in and by Chapter 223, Laws 1917:

Aitkin	\$ 2,594.25
Becker	10,681.74
Beltrami	28,010.86
Benton	4,979.45
Brown	2,297.41
Carlton	7,694.37
Cass	9,753.55
Clay	10,611.84
Cook	1,335.57
Crow Wing	7,555.43
Itasca	19,197.80
Kandiyohi	3,114.35
Kittson	6,468.53
Koochiching	5,128.75
Lake	16,756.81
Lake of the Woods	1,177.36
Marshall	9,917.54
Meeker	5,134.20
Mille Lacs	9,347.87
Morrison	13,922.76
Otter Tail	21,017.98
Pennington	3,537.58
Pine	12,523.18
Pipestone	792.65
Polk	27,080.65
Ramsey	168,501.02
Red Lake	1,976.32
Rice	3,675.19

Sherburne	777.88
Stearns	24,293.59
Steele	3,285.16
Swift	5,412.71
Waseca	914.02
Washington	2,124.17
Winona	18,808.62
Wright	4,357.67

Sec. 4. **Definitions.**—The word “deficiency” as used in the preceding section shall mean the difference between the amount which various school districts were entitled to receive as aid as computed by the commissioner of education, and the amount actually received by said districts.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 23, 1927.

CHAPTER 394—H. F. No. 748 .

An act to amend Section 10132, General Statutes 1923, so as to enlarge the definition of indecent assault to include male persons.

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

Section 1. **Indecent assault.**—Section 10132, General Statutes 1923, is hereby amended so as to read as follows:

“10132. Every person who shall take any indecent liberties with or on the person of any female not a public prostitute, without her consent expressly given, and which acts do not in law amount to rape, an attempt to commit a rape, or an assault with intent to commit a rape, and every person who shall take such indecent liberties with or on the person of any female under the age of sixteen years, and every person who shall take any indecent liberties with or on the person of any male under the age of sixteen years, whether he or she shall consent to the same or not, or who shall persuade or induce any male or female under the age of sixteen years to perform any indecent act upon his or her own body or the body of another shall be guilty of a felony.”

Approved April 23, 1927.

CHAPTER 395—H. F. No. 20

An act to amend Section 8880, General Statutes 1923, relating to assignment of residue and record thereof, in Probate Court.