

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

**Section 1. Bond issues legalized.**—In all cases where a city of the fourth class, acting under a home rule charter has heretofore taken proceedings to issue the bonds of such city for the purpose of constructing a storm sewer and the question of issuing such bonds was submitted to and approved by voters of such city at an election held for that purpose and such bonds were purchased by the Water and Light Commission of such city and moneys in the Water and Light Fund were used to pay for such bonds, such proceedings are hereby legalized and declared to be valid and of full force and effect notwithstanding any defects in properly entitling the ordinance providing for their issuance or in the maturities of the bonds, and such bonds are legalized and declared to be valid obligations of such city and the Water and Light Commission of any such city is hereby authorized with the approval of the city council to sell such bonds at such time as in their judgment it may be necessary or advisable to reimburse the Water and Light Fund of such city for any moneys so taken; provided, that the moneys received from the sale of any such bonds shall be placed in the Water and Light Fund of such city.

**Sec. 2. Not to affect pending actions.**—This act shall not apply to or affect any actions or appeals now pending in which the validity of any such proceedings or bonds are questioned, or which may be commenced within six months after the passage of this act.

Approved April 16, 1931.

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CHAPTER 173—S. F. No. 666

*An act to validate and legalize proceedings for the termination of contracts for the conveyance of real estate where the mortgage registration tax has not been paid.*

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

**Section 1. Defective proceedings for termination of land contracts legalized.**—In all cases where proceedings have been had for the purpose of terminating a contract for the conveyance of real estate, and no mortgage registration tax had been paid thereon prior to the commencement of such proceedings and the vendor, heirs or assigns has heretofore been repossessed of such real estate pursuant to such proceedings, such proceedings to terminate such contract, and the record thereof, if any, are hereby legalized and

made as valid and effective in all respects as if said tax had been paid prior to the commencement of said proceedings, provided that such mortgage registration tax shall have been paid heretofore or shall be paid within thirty days after the passage of this act.

Sec. 2. **Not to affect pending actions.**—The provisions hereof shall not apply to any action or proceedings now pending or which may be commenced before such tax shall have been paid.

Approved April 16, 1931.

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#### CHAPTER 174—S. F. No. 706

*An act to amend Section 2682 G. S. 1923, relating to the registration of Motor Vehicles.*

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

Section 1. **Refunds.**—That Section 2682 G. S. 1923, be and the same hereby is amended to read as follows:

2682, G. S. 1923. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made only for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state. Such refundment shall be made from any funds in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing indorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such new owner who duly registers such vehicle. Any owner whose vehicle shall be destroyed or permanently removed from the state, shall be entitled to deduct from any tax which shall become thereafter due during the same year from such owner upon another vehicle one-half the annual tax theretofore paid on such vehicle, if the motor vehicle is permanently destroyed or removed from the state before *July 1* and one-quarter of the annual tax theretofore paid on such vehicle if it is permanently destroyed or removed from the state after *June 30* but before October 1. No refund, however, shall be made if the vehicle is not permanently destroyed or removed from the state until after September 30.