

excess of 25 such weed seeds per pound or such agricultural seed contains ten or more seeds of leafy spurge (*euphorbia esula*), perennial pepper grass (*lepidium draba*), horse nettle (*solanum carolinense*), or australian field cress (*roripa or radricula austriaca*).

(2) Such agricultural seed contains two or more per cent by weight of all other weed seeds.

(3) Such agricultural seed shall contain no seeds of creeping jennie (*convolvulus arvensis* L.).

(4) It shall be unlawful for any person to sell to the consumer, offer or expose for sale any screenings of any name or nature that have not been devitalized by grinding sufficiently fine to destroy all weed seeds, or otherwise devitalize them.

Subd. 3. Commissioner to fix percentage of weed seed allowable.—The commissioner may fix the weed seed content allowable in the case of any agricultural seeds, when in his judgment the character of such seeds preclude the removal of certain weed seeds to a two per cent basis as *herein* defined.

Approved April 20, 1939.

CHAPTER 308—S. F. No. 1134

An act relating to taxation of gasoline; and amending Mason's Minnesota Statutes of 1927, Section 2720-81.

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

Section 1. Taxation of gasoline.—Mason's Minnesota Statutes of 1927, Section 2720-81, is hereby amended so as to read as follows:

"2720-81. Neither this act nor any of the provisions hereof shall apply to or be construed to apply to foreign or interstate commerce, except in so far as the same may be permitted under the Constitution and the laws of the United States.

No tax shall become due hereunder on account of gasoline until the same shall have come to rest in this state and is held for sale, distribution or use therein, or on account of gasoline exported from this state; *provided, however, that no tax shall become due hereunder on account of gasoline brought into the state by boat or barge or other like form of transportation and delivered at a marine terminal in this state for storage, or*

brought into the state by pipe line and delivered at a pipeline terminal or tank farm in this state for storage, until the same shall have been loaded (1) into tank cars, ships or barges, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such marine or pipeline terminal or tank farm for ultimate destination within this state, or (2) placed in any tank or other container from which any sales or deliveries not involving transportation are made directly.

If through error or otherwise any person shall cause to be inspected gasoline in interstate commerce, or gasoline exported from this state, and if he shall within twenty days of the date of such inspection make verified report of the facts to the inspector, no tax shall be certified or collected on account thereof.

If through error or otherwise a tax shall have been imposed and paid on account of gasoline in interstate commerce or gasoline exported from the state, the same shall be refunded pursuant to the refund provisions hereof or by immediate adjustment in accordance with the provisions of *Mason's Minnesota Statutes of 1927, Section 2720-72* of this act."

Approved April 20, 1939.

CHAPTER 309—S. F. No. 1114

An act relating to the powers and duties of the conservator of rural credits, granting the power to hire agents to assist in the sale of real estate belonging to the rural credit department; repealing the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 6033, Subdivision (a) (3), and repealing the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 6047, relating to mortgages, loans and lands to be held as security.

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

Section 1. Powers and duties of conservator of rural credits.—The Conservator of Rural Credits may, in the name of the State, acquire, own, hold, lease, sell and convey such property, real, personal or mixed, as may be necessary, convenient and proper for the transaction of the business of the Department; and to effect the sale of such property may, in his discretion, engage the services of brokers or agents to sell real estate and pay a commission for services so rendered of not to