turtles. No contract shall be transferable nor shall any transfer or assignment thereof be valid. Based upon the size, quantity and quality of the designated fish and turtles to be taken and removed, size of lake or stream to be fished, depth of water therein, topography of bed, and kinds and sizes of nets which may be successfully used therein, the commissioner may award fishing contracts on a percentage basis, based on the gross proceeds received from the sale of the designated fish and turtles provided, however, that no more than 85 per cent of the gross proceeds from the sale of such fish shall be paid to any contractor covering any body of water."

Approved April 20, 1939.

CHAPTER 324—H. F. No. 1017

An act to provide relief for certain towns in this state in which the value of property, which is exempt from taxation because taxes thereon are being paid into the state treasury under the provisions of the gross earnings tax law, is equal to or greater than the taxable value of all other real and personal property exclusive of money and credits, in any such town and appropriating money to afford such relief.

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

- Section 1. Certain towns to receive special relief.—Whenever the value of the property within the boundaries of the corporate limits of any town in the state of Minnesota, which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, is equal to or greater than the taxable value of all real and personal property, exclusive of money and credits within any such town, then such town shall be entitled to receive from the state treasury, in addition to all other taxes received thereby, such an amount as would be produced by computing a tax of one-third of the current tax rate for town purposes upon such property so exempt from local taxation, provided, that the amount which any such town shall receive shall not exceed \$1,500 in any year.
- Sec. 2. Shall make applications to State Auditor.—Any such town desiring to take advantage of this act shall apply in writing therefor to the state auditor, and such application shall contain the following facts:

- (a) The valuation of the property within such town but not within the corporate limits of any city or village therein subject to taxation under the provisions of the gross earnings tax law.
- (b) The value of all real and personal property, exclusive of moneys and credits, within any such town subject to local taxation.
- (c) The rate of taxation in mills for town purposes for the current and next preceding year.
- (d) The total amount spent for all town purposes by such town for the last preceding year, and an estimate of the expenses for town purposes for the current year.
- (e) The number of persons actually residing in said town but not within the corporate limits of any city or village located therein, who are members of an immediate family in which some member thereof is employed in or on the property on which the gross earnings tax is paid.

The information called for in paragraph (a) shall be ascertained and certified upon the request of any such town by the railroad and warehouse commission; and information called for in paragraphs (b) and (c) shall be certified by the county auditor of the county or counties in which any such town is situated, and the information called for in paragraphs (d) and (e) shall be certified by the clerk of any such town.

- Sec. 3. State Auditor to determine facts.—The state auditor shall immediately consider said matter and determine whether or not any such town is entitled to aid under the provisions of this act, and if he finds that any such town is entitled to aid he shall determine the amount to which it is entitled within the limitations of this act, and shall draw his warrant upon the state treasurer in favor of any such town, for the amount to which it is so entitled, and deliver the same thereto, taking proper vouchers and receipts therefor.
- Sec. 4. Payments to be made pro rata.—Not more than \$4,500 in the aggregate shall be disbursed in any one calendar year to all the towns entitled to aid under the provisions of this act, and in the event that said amount of \$4,500 shall be insufficient to pay the full amount to which said township shall be entitled annually hereunder, the state auditor shall apportion the said sums pro rata to each of said towns.
- Sec. 5. Appropriations.—The sum of \$4,500 for the year ending June 30, 1940, and the sum of \$4,500 for the year end-

ing June 30, 1941, or so much thereof as may be necessary, is hereby appropriated from any moneys in the state treasury not otherwise appropriated to be used to make the payments provided for in this act.

Sec. 6. To be in force for ten years.—This act shall be in force for ten years from and after April 22, 1939.

Approved April 20, 1939.

CHAPTER 325-H. F. No. 1044

An act authorizing and relating to the establishment and maintenance of a law library in any county now or hereafter. having a population of more than 35,500 and less than 50,000 inhabitants and containing not less than 60 full and fractional congressional townships; providing for the acquisition, maintenance and management of any such library; and requiring in any county where a law library is so established, the clerk of district court, the clerk of each municipal court, the judge of probate, and each justice of the peace, to collect fees for the acquisition and maintenance of such library.

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

- Section 1. County law libraries to be established in certain counties.—A county law library may be established by resolution of the county board in any county now or hereafter having a population of more than 35,500 and less than 50,000 inhabitants and containing not less than 60 full and fractional congressional townships, for the use of the judges of the district, municipal and probate courts, all county and municipal officials, the members of the bar and the inhabitants of the county.
- Sec. 2. Management.—The management of any library so established shall be under a board of three trustees, to be known as the "Board of Trustees of theCounty Law Library", the members of which board shall serve without compensation and shall be appointed by the judges of the district, probate and municipal courts in the county. The board shall first meet immediately after its appointment and shall hold its annual meeting thereafter on the first day of the first regular term of the district court in the county in each year, at which first meeting and at each annual meeting thereafter it shall select from its members a president and a secretary, who shall each hold his office until the following annual meeting. When the board is first appointed there shall be appoint-