

deficiency in the state's obligation to said fund by reason of the millage limitation on the state tax levy and providing for the issuance of certificates of indebtedness.

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

Section 1. Appropriation for teachers' retirement fund deficiency.—The Teachers' Retirement Fund Board is hereby authorized to certify to the state auditor, in addition to the amounts provided for in the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2950-12, for the year of 1939, the sum of \$45,000, and for the year of 1940 the sum of \$75,000, which amounts, or as much thereof as may be necessary, are to be used to meet the deficiency in the state's obligation to said fund caused by the mill limitation on the state's tax levy.

Sec. 2. Tax levy.—The state auditor is hereby authorized and directed to levy against property outside of cities of the first class such amounts as are necessary to meet the certificates so issued in addition to the levy provided for in the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2950-12. The state auditor upon receipt of said certificates as hereinbefore provided is hereby authorized and directed in anticipation of the taxes levied or to be levied for the years hereinbefore mentioned to issue and sell certificates of indebtedness not to exceed the aforementioned amounts, as provided for in the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2950-13.

Approved April 20, 1939.

CHAPTER 337—H. F. No. 1511

An act fixing the salaries of the members of the county board in certain counties.

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

Section 1. Salary of County Board in certain counties.—In each county of this State now or hereafter having a population of not less than 26,000, nor more than 27,000, according to the last preceding Federal or State census, and having an area of not less than 27, nor more than 29, full and fractional congressional townships, each member of the county board shall receive an annual salary of \$600.00, said salaries to be payable in equal monthly installments of \$50.00 per

month, and in addition thereto, each member of the county board shall receive three dollars per day for committee work and mileage of five cents per mile for official duties performed in his capacity as a member of the county board, and such salary and mileage shall be in lieu of all other compensation for the performance of the duties of said office.

Approved April 20, 1939.

CHAPTER 338—H. F. No. 1542

An act relating to inheritance taxes, and amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2292, also Section 2293 as amended by Laws 1931, Chapter 208 and by Special Session Laws 1937, Chapter 50; also Mason's Minnesota Statutes of 1927, Sections 2294, 2295, 2296, 2303, 2304, 2309, 2311; and repealing Mason's Minnesota Statutes of 1927, Section 2310; and adding new provisions.

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

Section 1. **Law amended.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2292, is hereby amended so as to read as follows :

"2292. **Subsection 1. Inheritance tax imposed.**—A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporation within the state, for strictly county, town or municipal purposes, in the following cases :

(a) When the transfer is by will or by the *intestate* laws of this state from any person dying possessed of the property while a resident of the state.

(b) When a transfer is by will or *intestate* law, of property within the state or within its jurisdiction and the decedent was a nonresident of the state at the time of his death.

(c) When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death. *Any transfer of a material*