

CHAPTER 162—H. F. No. 374

An act relating to the excise tax on gasoline and amending Mason's 1940 Minnesota Supplement, Section 2720-71.

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

Section 1. **Law amended.**—Mason's 1940 Minnesota Supplement, Section 2720-71, is hereby amended to read as follows :

2720-71. **Excise tax on gasoline.**—There is hereby imposed an excise tax of four cents per gallon on all gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. *This tax shall be payable at the times, in the manner, and by persons specified in Mason's Minnesota Statutes of 1927, Section 2720-77, and in Mason's 1940 Minnesota Supplement, Section 2720-72.*"

Sec. 2. **Distributors to pay additional tax on all gas on hand.**—It shall be the duty of every distributor and of every person who sells gasoline to certify to the commissioner of taxation the number of gallons of gasoline in his possession at the time this act takes effect, reporting same in a manner approved by the commissioner of taxation, and to pay the additional tax herein provided on said gasoline in his possession by not later than the 25th day of the month in which this act takes effect ; provided that in such certification each distributor and person selling gasoline who had tax paid gasoline in possession on September 1, 1940, may take credit for the amount thereof against the amount of gasoline required to be certified to the commissioner by this section.

Sec. 3. **Effective May 1, 1941.**—This act shall take effect the first day of the month following approval thereof by the Governor.

Approved April 9, 1941.

CHAPTER 163—S. F. No. 628

An act to amend Laws of 1913, Chapter 500, Section 6, as amended by Laws of 1939, Chapter 197, Section 1, being "an act to enable a county or counties to establish and maintain tuberculosis sanatoria."

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

Section 1. **Law amended.**—That Laws of 1913, Chapter 500, Section 6, as amended by Laws of 1939, Chapter 197, Sec-

tion 1, be, and the same hereby is amended so as to read as follows:

"Sec. 6. Sanatorium commission to fix amount of charges.
—The county sanatorium commission shall fix the amount to be charged for the care, treatment and maintenance of each patient.

"When a patient is unable to pay said charges and has no kindred legally liable therefor from whom payment can be secured, said patient may be admitted without charge or a patient by whom or for whom continued payments cannot be made may become a free patient. Any individual, resident of the state, residing outside of a county or counties maintaining a tuberculosis sanatorium, may apply for treatment in any sanatorium established under this act, or any city, village, town or county may so apply on behalf of any of its charges, and such patient may be cared for therein upon payment of a weekly sum to be fixed by the county sanatorium commission, provided that the state board of control shall approve of the admission of such patient and the sum so fixed.

"Whenever any such non-resident patient is admitted to a county sanatorium upon the application of any county the state shall pay out of moneys available for the maintenance of county sanatoriums the sum of \$5.00 per week per patient. Provided further, that in case any such non-resident patient is admitted solely for the purpose of chest surgery or other surgery to effect treatment of tuberculosis, the full charge fixed by the county sanatorium commission shall be paid, one-half thereof by the state and one-half by the county of the patient's legal residence."

Approved April 9, 1941.

CHAPTER 164—H. F. No. 804

An act relating to foreign corporations; amending Mason's Supplement 1940, Section 7495-3.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 7495-3 is hereby amended to read as follows:

7495-3. Foreign corporations not to do banking business
—may obtain authority to make real estate loans.—No foreign corporation shall transact in this state the business which only a bank, trust company or building and loan association may transact in this state; *provided, however, that any such for-*