CHAPTER 240—H. F. No. 555

An act relating to the acquisition and use of land by cemetery corporations, amending Mason's Minnesota Statutes of 1927, Section 7561.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927, Section 7561, is hereby amended to read as follows:

"7561. Land acquired for cemetery purposes.—Every such corporation may take and hold, by purchase or gift, within the county of its location, and in an adjoining county, not exceeding 300 acres of land to be actually used and occupied exclusively for the burial or cremation of the dead and for purposes necessary or proper thereto. Such land, or such portion thereof as may from time to time be required for that purpose, shall be surveyed and divided into lots of such size as the trustees shall determine, with such avenues, alleys, and walks as they deem proper, and a map of such survey shall be filed for record with the register of deeds of the county of its location; and whenever, the corporation desires to enlarge its cemetery, and cannot agree with the owners of the land desired therefor, the same may be acquired under the power of eminent domain: Provided, that public necessity, propriety and convenience require such proposed enlargement, which, together with the boundaries thereof, shall be first established and determined as issues of fact."

Approved April 16, 1941.

CHAPTER 241—H. F. No. 637

An act relating to the salaries of coroner, deputies, secretaries and morgue keepers in counties having a population of more than 250,000 and less than 350,000 inhabitants; repealing General Statutes 1913, Sections 1007 and 1008 as amended.

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

Section 1. Salary of coroner and deputies in certain counties.—In all counties of this state having, or which hereafter may have, a population of 250,000 and less than 350,000 inhabitants, the coroner shall be a duly licensed and practicing

physician and surgeon and the salary of the coroner shall be \$4,000 annually.

- Sec. 2. Appointment of deputies—salaries.—The coroner of all such counties shall appoint a chief deputy coroner, and such other deputy coroners as he may deem necessary, a secretary, and assistant secretary and a morgue keeper. The compensation of the chief deputy coroner is hereby fixed at \$1,600 annually, and that of the secretary at \$2,000 annually, and that of the assistant secretary at \$1,600 annually, and that of the morgue keeper at \$1,400 annually.
- Sec. 3. Laws repealed.—General Statutes 1913, Section 1007 and General Statutes 1913, Section 1008, amended by Laws 1919, Chapter 304, Section 10 as amended by Laws 1921, Chapter 336, Section 8, as amended by Laws 1923, Chapter 307, Section 5, are hereby repealed.

Approved April 16, 1941.

CHAPTER 242-H. F. No. 671

An act relating to licensing the sale of cigarettes, repealing Mason's Minnesota Statutes of 1927, Sections 3242, 3244, 3245, 3246, 3247, Mason's Supplement 1940, Sections 3248 and 3248, and adding new provisions.

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

- Section 1. Laws repealed effective December 31, 1941.—Mason's Minnesota Statutes of 1927, Sections 3242, 3244, 3245, 3246, 3247, and Mason's Supplement 1940, Sections 3243 and 3248, are hereby repealed, effective December 31, 1941.
- Sec. 2. Powers and duties of tax commissioner to continue until Dec. 31, 1941.—The powers and duties of the commissioner of taxation with respect to the enforcement of the laws relating to licensing the manufacture and sale of cigarettes shall continue until December 31, 1941, and thereafter to the extent necessary to enforce penalties and collect fees accruing prior to said date.
- Sec. 3. Governing bodies to license and regulate sales of cigarettes, etc., after January 1, 1942.—The governing body of each village, borough, and city of any class, may, after January 1, 1942, license and regulate the sale at retail of