

acquired by virtue of the tax deed or certificate of sale or assignment or by virtue of any subsequent taxes, penalties, interest, and costs paid by the purchaser or assignee or his successors in interest and included in the refundment, and consenting to the cancellation of the tax deed or certificate of sale or assignment and of such subsequent payments. The execution and sufficiency of the instrument shall be approved by the county attorney. Thereupon the county auditor shall cancel upon his records the tax sale or assignment and any such subsequent payments, reinstating against the land all tax judgments, taxes, assessments, penalties, interest, and costs covered thereby in like manner as if the sale or assignment or subsequent payments had not been made. If the land was sold directly to an actual purchaser at tax judgment sale and the certificate of such sale is cancelled hereunder, the land shall be deemed to have been bid in for the state at such sale as provided by law. If the tax deed or certificate of sale or assignment or any other instrument pertaining to the proceedings has been recorded with the register of deeds, the auditor shall execute a certificate of such cancellation, in such form as the attorney general may prescribe, and shall record the same, together with the instrument obtained from the applicant, with the register of deeds.

Subdivision 5. Every refundment authorized under this section shall be paid by warrant of the county auditor upon the county treasurer and shall be charged against the funds which benefited by the proceeds of the tax sale or assignment in proportion to the benefit, so far as practicable, or, if no special fund be available or properly chargeable therewith, against the general revenue fund of the county, as the county board may determine.

Approved April 16, 1941.

CHAPTER 274—H. F. No. 938

An act relating to the powers of municipalities to contract with federal agencies in constructing and financing of public works projects; amending Mason's Supplement 1940, Section 1918-65.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 1918-65, being Laws 1935, Chapter 125, Section 12, as

amended by Laws 1937, Chapter 328, as amended by Laws 1939, Chapter 425, is hereby amended to read as follows:

"1918-65. Time extended to contract under act.—Except in pursuance of any contract or agreement theretofore entered into by and between any municipality and any federal agency, no municipality shall exercise any of the powers conferred by this act after December 31, 1943.

Approved April 16, 1941.

CHAPTER 275—H. F. No. 1075

An act relating to the operation of motor vehicles of members of the army or navy in active service, imposing certain conditions and limitations thereon and providing penalties for violations thereof.

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

Section 1. Operation of motor vehicles by soldiers and sailors.—Any person who is engaged in active service in time of war or other emergency declared by proper authority in any of the military or naval forces of the United States, and who owns and is duly licensed under the laws of another state to operate a motor vehicle upon the highways thereof, may operate such motor vehicle personally or by his authorized driver upon the streets and highways of townships, villages and cities in this state, subject to the following conditions and limitations, to-wit:

(a) That the exemptions provided by this act as hereinafter limited shall be operative as to a motor vehicle owned by such member of the army or navy only during the remainder of the year for which such motor vehicle is licensed in such other state.

(b) That any such motor vehicle so operated in this state by any such member at all times shall carry and display all number plates or like insignia required by the laws of the state in which such motor vehicle is registered.

(c) That such motor vehicle owner shall file with the registrar of motor vehicles such proof of military or naval service as the registrar may have required.