

review of the orders of the commissioner of taxation relative thereto, are hereby made applicable to the tax imposed by Section 2 hereof, except insofar as inconsistent herewith.

Sec. 6. Proceeds to general fund of the state and various taxing districts.—The proceeds of the tax collected under Section 2 hereof shall be distributed by the state treasurer, upon certificate of the commissioner of taxation, to the general fund of the state and to the various taxing districts in which the lands from which the taconite was mined or quarried were located in the following proportions: one-fourth thereof to the city, village or town; one-fourth thereof to the school district; one-fourth thereof to the county; one-fourth thereof to the state. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. Provided if in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund.

Approved April 22, 1941.

CHAPTER 376—S. F. No. 85

An act relating to discontinuance of schools and instruction of pupils in another district and to amend Mason's Minnesota Statutes of 1927, Section 2822.

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

Section 1. Law amended.—That Mason's Minnesota Statutes of 1927, Section 2822, be and the same hereby is amended to read as follows:

"2822. Discontinuance of schools in certain districts—transportation of pupils.—The school board of any district *in any emergency or upon authorization by a majority of the voters present at any regular or special school meeting of the district*, may provide for the instruction of its pupils in an adjoining district, and in such case may discontinue the schools of its own districts or of any grades or departments in said schools, and provide for the free transportation of the pupils of its own district to the school in an adjoining or nearby district. The teachers shall keep the registers separately for the pupils from such district discontinuing its schools, and shall return the registers and make separate

records to the clerk of such district and to the county superintendent, of the number and names of pupils, with their attendance, and such district shall retain its organization and shall be entitled to public money, including the special state aid granted to ungraded elementary schools, under such rules as may be fixed by the commissioner of education, except that state apportionment for non-resident pupils enrolled in the high school department shall go to the districts in which the high school is located. Such aid shall be paid from the appropriation made for common schools."

Approved April 21, 1941.

CHAPTER 377—S. F. No. 462

An act to amend Section 10780 of Mason's Minnesota Statutes 1927 relating to the powers and duties of the board of pardons of the State of Minnesota and authorizing said board to issue a pardon extraordinary to persons convicted of crime when under the age of 21 years.

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

Section 1. Law amended.—That Section 10780 Mason's Minnesota Statutes 1927 be amended so as to read as follows:

"Section 2. Pardons—reprieves—unanimous vote.—Such board may grant an absolute or a conditional pardon, but every conditional pardon shall state the terms and conditions on which it was granted. A reprieve in a case where capital punishment has been imposed may be granted by any member of the board, but for such time only as may be reasonably necessary to secure a meeting for the consideration of an application for pardon or commutation of sentence. Every pardon or commutation of sentence shall be in writing, and shall have no force or effect unless granted by a unanimous vote of the board duly convened.

"Section 3. Persons may petition for pardon extraordinary.—*Any person, convicted of crime in any Court of this State, who was under the age of 21 years at the time when said criminal act was committed, and which person has served the sentence imposed by the said Court and complied with all the orders of said Court with respect thereto, including probation or parole, and has been discharged of said sentence*