

Section 1. Law amended.—Mason's Supplement 1940, Section 2292, Subsection 1, is hereby amended so as to read as follows:

"2292. Imposition of tax.—Subsection 1. 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 non-resident of the state at the time of his death.

(c) When the transfer is of property made by a resident or by a non-resident when such non-resident'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 the material part of the property of a deceased in the nature of a final disposition or distribution thereof, made within two years prior to death, without adequate and full consideration in money or money's worth, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this act.

(d) *Nothing in this act shall be construed as imposing a tax upon any transfer as defined in this act, of intangibles, however used or held, whether in trust or otherwise, by a person, or by reason of the death of a person, who was not a resident of this state at the time of his death.*"

Approved April 26, 1941.

CHAPTER 471—S. F. No. 605

An act relating to salaries of county superintendents of schools, amending Laws 1941, Chapter 169, Article 2, Section 9.

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

Section 1. Law amended.—Laws 1941, Chapter 169, Article 2, Section 9, is hereby amended to read as follows:

“Sec. 9. Salaries of county superintendent of schools.—Salaries of county superintendents, except as hereinafter provided, shall be fixed by the *board of county commissioners*, and shall not be less than a sum equal to \$18.00 or \$16.00, as herein provided, for each organized public school in the county, to be reckoned, pro rata for the year from the time when a new school, organized in any district begins. It shall be fixed at not less than \$18.00 for each public school in the county, until the salary, reckoned on that basis, reaches \$1,000, and in counties where the salary, reckoned at \$18.00 per school, shall exceed \$1,000 it shall be reckoned on the basis of not less than \$16.00 for each public school in the county, until the salary reaches \$2,400 but in no county shall the salary, reckoned on the basis of \$16.00 for each school, be less than \$1,600. Provided: that when one or more school districts are hereafter discontinued in any county as a result of consolidation, or when school in any school building is or has been discontinued in any county as a result of consolidation and the children usually attendant thereat are transported to another school in the same or adjoining district by the school authorities, then *thereafter* the salary of the county superintendent shall be reckoned, and an assistant or assistant superintendent, if any, shall be appointed, on the basis of the number of schools before such consolidation or discontinuance was made. In any county, except as otherwise provided in this Act, the salary of the county superintendent may be fixed by the county board at such sum higher than \$2,400 as the county board shall determine; *provided, that in any county containing not less than 7,000 and not more than 14,000 inhabitants, and containing not less than 16 and not more than 30 full and fractional congressional townships, and containing not more than five incorporated cities, villages or boroughs, and having a taxable value for the year 1935, exclusive of money and credits, of not less than \$1,500,000 and not more than \$4,000,000, and having a total amount of delinquent taxes on January 1, 1936, of not more than \$735,000, the salary of the county superintendent of schools shall not exceed \$1,500 per annum.*

The provisions of this section shall apply to all counties in this state excepting (1) those having a population of 150,000 or more, in which the salary of the county superintendent and the appointment and salary of his assistant shall remain as now fixed by law referring to such counties, and (2) other counties where the salary of county superintendent is now

fixed by special law in which last-named counties the salary of the county superintendent shall be fixed by such special law, but all other provisions of this act shall apply to such last-named counties.

The term "school" as used in this act shall be understood to mean a school building in which a public school is held.

Sec. 2. **Application of act.**—This act shall not apply in any county where the salary of the county superintendent is now fixed by any law of limited application.

Approved April 26, 1941.

CHAPTER 472—S. F. No. 737

An act to provide for the inspection, testing and analyzing of agricultural seeds, and conferring upon the commissioner of the state department of agriculture, dairy and food certain powers and duties with reference to seed inspection and the administration of this act.

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

Section 1. **Definitions.**—Unless otherwise specifically required in the context of this act, the words and expressions and the definitions herein given shall govern.

(a) The term "agricultural seed" or "agricultural seeds" shall include and mean any and all kinds and varieties of seeds planted and grown in the State of Minnesota for the production of root crops, grains, seeds, forage, hay, for green manure crops and lawns, whether such seeds are regarded singly or as mixtures of the same.

The word "commissioner" shall refer to and mean the commissioner of agriculture, dairy and food department of the State of Minnesota.

The word "vendor" shall be construed to mean any person who sells, offers or exposes agricultural seeds for sale not grown on his own farm.

The word "cereals" shall mean and include seeds of wheat, oats, barley, speltz or emmer and buckwheat.

The word "retail" shall mean and refer to the sale of agricultural seeds in small quantities and when sold to a farmer or person who shall use such seed for sowing or planting.