

Section 1. Certain adoption proceedings legalized.—All final decrees of adoption heretofore entered pursuant to Mason's Minnesota Statutes of 1927, Sections 8624 to 8634, inclusive, are hereby legalized and validated notwithstanding any failure to notify the court of original commitment as provided by law, unless an action is brought to determine the validity of such adoption within three months after the passage of this act.

Approved April 28, 1941.

CHAPTER 541—H. F. No. 785

An act relating to the county board of education for unorganized territory in certain counties.

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

Section 1. County Board of Education for unorganized territory.—In any county containing more than 20,000 inhabitants, and not less than 70 and not more than 80 full and fractional congressional townships, the board of county commissioners within 60 days after the passage of this act shall appoint the chairman of the county board of education for unorganized territory, who shall serve until the first Monday in January, 1943, and every four years thereafter, the chairman of the county board of education for unorganized territory shall be elected. All laws applying to candidates for and election of county officers shall apply to election of such chairman, except that he must reside in such unorganized territory at the time of his election and is to be voted on only by the qualified electors residing in such territory. A vacancy in such office shall be filled in the same manner as a vacancy in any county office. The county superintendent of schools shall, ex officio, be a member and clerk of the board, and the county treasurer shall, ex officio, be a member and treasurer of the board.

Sec. 2. Payment of salaries and clerk hire.—The board of county commissioners and the school board of the unorganized district are hereby empowered to pay all necessary clerk hire and the school board of the unorganized district shall pay the traveling expenses of all board members, including the salary of the chairman of the board, at the rate of \$3.00 per day and five cents per mile for actual days spent and miles

traveled in the performance of his or her duties and all hotel bills, provided however, that the aggregate salary and expenses of the chairman of the board hereunder shall not exceed the sum of \$400.00 per year.

Approved April 28, 1941.

CHAPTER 542—H. F. No. 855

An act providing for the levy, collection, distribution, and enforcement of a tax on the handling of grain in lieu of all taxes on grain so handled as property of the person handling the same.

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

Section 1. Definitions.—As used in this act:

“Person” means individuals, corporations, firms and associations of whatsoever form.

“Handling” or “Handled” means the receiving of grain at or in each elevator warehouse, mill or other facility in this state in which it is received for storage, accumulation, sale or processing for any purpose whatsoever, except as otherwise provided in this act.

“Grain” means all commercial field seeds in their natural state, or when hulled, cleaned, dried, graded, or polished; but such term excludes such seeds when otherwise processed and the products of such processing, or when packaged or sacked.

Sec. 2. Excise tax for handling of grain.—In lieu of all taxes on grain as property of any person handling grain, an annual excise tax is hereby levied on the handling of grain for all the purposes for which taxes would otherwise be levied on such grain as property in this state measured as follows:

A sum equal to one-half mill per bushel upon all wheat, soybeans, and flax handled in this state in the year hereinafter specified, ascertained as hereinafter provided, plus a sum equal to one-fourth mill per bushel upon all other grain so handled.

Sec. 3. Shall file statement with the assessor.—Every person engaged in handling grain shall on May first of each year make and file a statement with the assessor of the taxing