

CHAPTER 221—S. F. No. 787

An act authorizing the sale of certain school trust lands in Koochiching County having frontage on public waters.

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

Section 1. **Sale similar to state trust fund lands.** The commissioner of conservation is hereby authorized to offer for sale and to sell the Southeast quarter of the Northwest quarter (SE $\frac{1}{4}$ of NW $\frac{1}{4}$) of Section 36, Township 63, Range 26, in Koochiching County, in the same manner as provided for the sale of other state trust fund lands, notwithstanding the fact that such land may have frontage on the Big Fork River.

Sec. 2. **Appraisal of improvements; credit or cash payment.** If, in the opinion of the commissioner of conservation, any present occupant or user of said land has constructed improvements thereon in good faith, believing he had a right so to do, the value of such improvements shall be appraised separately, and if at the sale of such land the present occupant or user thereof shall be the purchaser, he shall not be required to pay for such improvements. If a person other than the occupant or user of said land shall purchase the same; such purchaser shall pay to the state at the time of the sale, in addition to all other required payments, the full amount for which such improvements are appraised and the amount so received by the state for such improvements shall be paid over to the present occupant or user of the land, or his successors in interest, by warrant drawn by the state auditor upon the state treasurer. Any amounts received for such improvements are hereby appropriated for the purpose of making such payment.

Approved April 3, 1945.

CHAPTER 222—H. F. No. 47

An act relating to gross earnings tax on telegraph companies; amending Minnesota Statutes 1941, Section 295.32.

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

Section 1. Minnesota Statutes 1941, Section 295.32 is amended to read as follows:

295.32. **Gross earnings tax on telegraph companies.** Every telegraph company as defined in Section 295.01, Subdivision