

Sec. 2. Laws 1943, Chapter 663, Section 5, Subdivision 2, is hereby amended to read as follows:

**402.05. Limitation of expenditures.** Subdivision 2. None of the provisions of Section 5, subdivision 1, shall be made available to any soldier who is entitled to the same or similar benefits under any law of the United States, rule or regulation of any Department thereof, now in force or hereafter created, *unless said soldier shall have exhausted the benefits he is entitled to under the laws of the United States, in which event he shall be entitled to the benefits provided for by Section 5, Subdivision 1; nor shall any soldier or child be entitled to benefits under both said section and Section 4 of this act.*

Approved April 6, 1945.

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CHAPTER 236—S. F. No. 909

*An act authorizing savings banks to invest in loans guaranteed under the United States Servicemen's Readjustment Act of 1944.*

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

**Section 1. Savings banks may purchase certain mortgage loans.** Savings banks and mutual savings banks that are subject to the supervision of the Commissioner of Banks of the State of Minnesota are authorized to make or purchase loans secured by real estate mortgage the payment of which is guaranteed in whole or in part by the United States or any instrumentality thereof under the Servicemen's Readjustment Act of 1944 and amendments thereof provided that the unguaranteed portion of such loan does not exceed 70 per cent of the appraised value of the security.

Approved April 6, 1945.

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CHAPTER 237—S. F. No. 1046

*An act relating to moneys paid to the county auditors of certain counties for certain tax purposes, and converted by the auditors to their own use.*

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

**Section 1. Moneys paid to county auditors for tax purposes.** Subdivision 1. This act shall apply to any county containing more than 10,000 and less than 15,000 inhabitants according to the 1940 federal census, and containing less than 15 full and fractional congressional townships, and having an assessed valuation of less than \$5,000,000, exclusive of moneys and credits.

Subdivision 2. In all cases where in good faith moneys have heretofore and since January 1, 1943, been paid to the county auditor of any county described in Subdivision 1, in payment for delinquent taxes, state assignment certificates, on confessions of judgment or upon the sale of tax-forfeited lands and where the county auditor has failed to pay and turn over such moneys so received to the county treasurer and has converted the same to his own use, all receipts issued for such payments, with the forged signature of the county treasurer thereon, are hereby ratified, validated, legalized and confirmed with the same force and effect as if the moneys so paid had in fact been paid to the county treasurer, and the state assignment certificates, tax-forfeited land sale deeds and other instruments which have been issued upon such payments, are hereby validated, legalized and confirmed with like force and effect.

Sec. 2. This act shall not relieve any county auditor who has collected and converted moneys paid to him as tax money, as aforesaid, from his obligation to pay to the county treasurer the amount of the moneys so misappropriated by him and the county in which the auditor has so converted funds paid to him shall be entitled to recover the amount thereof from such auditor and the sureties on his official bond.

Approved April 6, 1945.

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CHAPTER 238—H. F. No. 957

*An act relating to fees for filing amendments to articles of incorporation and amending Minnesota Statutes 1941, Section 300.49, Subdivision 2.*

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

Section 1. Minnesota Statutes 1941, Section 300.49, Subdivision 2, is amended to read as follows: