

therefor, may, when authorized by a majority vote by ballot of the voters voting at any general or special city or village election or town meeting where such question is properly submitted, purchase or obtain by condemnation proceedings, and preferably at the sources of streams, any tract of land for a forest which is better adapted for the production of timber and wood than for any other purpose, and which is conveniently located for the purpose, and manage the same on forestry principles; the selection of such lands and the plan of management thereof shall have the approval of the director of forestry. Such city, village, or town is authorized to levy and collect an annual tax of not exceeding five mills on the dollar of its assessed real estate valuation, in addition to all other taxes authorized or permitted by law, to procure and maintain such forests.

Subdivision 2. Tax forfeited lands. Any county may by resolution of the county board set aside tax forfeited land which is more suitable for forest purposes than for any other purpose and dedicate said lands as a memorial forest and manage the same on forestry principles. Any moneys received as income from the land so dedicated and set aside may be expended from the forfeited tax fund for the development and maintenance of the dedicated forest.

Approved April 17, 1945.

CHAPTER 348—S. F. No. 1027

An act to transfer certain functions of the public examiner to the commissioner of taxation.

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

Section 1. Minnesota Statutes 1941, Section 215.15, is hereby amended to read as follows:

215.15. Commissioner of taxation to examine; attorney general to institute actions. *The commissioner of taxation, at least once a year, so far as practicable, shall visit all railroad and other corporations and companies which are required by law to pay taxes to the state upon a gross earnings basis, examine their books of account and all other records and papers bearing upon or evidencing their gross earnings upon which, under the law, taxes should be paid in this state; and in case he shall discover errors and omissions in their gross earnings, as reported by such companies, he shall certify the amount of such omitted earnings, together with the additional*

taxes and penalties due for collection as provided by law. All evasions and violations of the law in respect to such gross earnings taxes which *he* may discover he shall report to the governor and the attorney general. *The commissioner of taxation and the attorney general shall institute such proceedings as the law and the public interest require.*

Sec. 2. Transfer of duties. All the powers and duties and functions conferred by law upon the public examiner in respect to auditing railroads and other corporations for determining gross earnings tax liability, at the time of passage of this act shall hereafter be exercised, performed, and administered by the commissioner of taxation.

Sec. 3. Transfer of records. The public examiner shall transfer and deliver to the commissioner of taxation all contracts, books, maps, plans, papers, records, and property of every description within his jurisdiction or control, and shall also transfer thereto any or all employees engaged in the exercise of such functions, powers or duties pertaining to the auditing of railroads and other corporations paying gross earnings taxes. The commissioner of taxation is hereby authorized to take possession of said property, and shall take charge of said employees and shall employ them in the exercise of their respective functions, powers and duties transferred as aforesaid, without reduction of compensation, subject, however, to change or termination of employment or compensation as may be otherwise provided by law.

Sec. 4. Effective date. This act shall take effect and be in force from and after July 1, 1945.

Approved April 17, 1945.

CHAPTER 349—S. F. No. 1258

An act to authorize insurance companies to contribute to community funds, charitable, philanthropic, or benevolent instrumentalities conducive to public welfare.

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

Section 1. Contributions authorized. Any insurance company authorized to do business in this State may contribute to community funds or to charitable, philanthropic, or benevolent instrumentalities conducive to public welfare such sums as its board of directors or trustees deems expedient.

Approved April 17, 1945.