

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.