

cannot be made, the director shall refund from the fund to which such payment has been credited, without interest, the amount erroneously paid. For like cause and within the same period, adjustment or refund may be so made on the director's own initiative.

Subdivision 7. **Limitation.** Nothing in sections 268.03 to 268.24, or any part thereof, shall be construed to authorize any refund of moneys due and payable under the law and regulations in effect at the time such moneys were paid.

Sec. 14. That Minnesota Statutes 1941, Section 268.24, be amended to read as follows:

268.24. **Citation.** Sections 268.03 to 268.24 shall be known and may be cited as the Minnesota Employment and Security Law.

268.25. **Effective date.** Section 15. This act shall take effect and be in force from and after its passage, unless otherwise specifically provided therein, except that sections 268.04, 268.06, 268.07, 268.08, 268.09, and 268.16, Minnesota Statutes 1941, as amended by Laws 1943, Chapter 650, and as amended by this act, shall take effect and be in force from and after July 1, 1945; provided that sections 268.04, 268.07 and 268.08, Minnesota Statutes 1941, as amended by Laws 1943, Chapter 650, and as amended by this act, shall not affect the determination of or rights to claims filed prior to July 1, 1945.

Approved April 18, 1945.

CHAPTER 377—S. F. No. 98

An act relating to the burial of and headstones for soldiers; amending Minnesota Statutes 1941, Sections 197.20 and 197.21.

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

Section 1. Minnesota Statutes 1941, Section 197.20, is amended to read as follows:

197.20. **Burial of persons who served with armed forces.** The commissioner of veterans' affairs, hereinafter referred to as the commissioner, shall cause to be decently buried, within or without the state, at a cost to the state of not more than \$100.00, the body of any person, male or female, who served

in the armed forces of the United States in the civil or Spanish-American war, the Philippine Insurrection, Boxer rebellion, Mexican border campaign, or the first World War or between September 16, 1940, and the date of the final cessation of hostilities in the second World War as proclaimed by proper federal authority, and of any person not a soldier who actually served in this state, or is a resident thereof, in the Indian war of 1862, and who dies within the state or is brought thereto for interment, and has not left sufficient means to defray the expenses of suitable burial. Such interment shall not be made in any place used exclusively for the burial of the pauper dead, and the relatives or comrades of the deceased, if they so desire, shall be permitted to conduct the burial service. The commissioner shall furnish at a cost of not to exceed \$7.00 a United States flag for each such veteran. All funds appropriated for the purposes of sections 197.20 to 197.24 shall be disbursed by the commissioner in the same manner which other funds of the department are disbursed. The commissioner shall promulgate such regulations as are necessary to carry out the provisions of sections 197.20 to 197.24.

Sec. 2. Minnesota Statutes, 1941, Section 197.21, is amended to read as follows:

197.21. **Headstones.** *The commissioner of veterans' affairs, hereinafter referred to as the commissioner, shall cause to be placed a headstone at the grave of every such person named in Section 197.20, bearing his name, and if ascertainable, the dates of his birth and death, and the designation of the organization to which he belonged or in which he served. The cost of such headstone shall not exceed \$15.00, finished and in place. It shall not be furnished by the state until the commissioner shall have applied unsuccessfully to the federal government therefor. When the federal government furnishes such stone, without a base, the commissioner, at a cost to the state of not more than \$7.50, shall cause the same to be properly placed. When such headstone heretofore has been furnished and erected other than by the state or the federal government and does not bear the designation of the organization to which such person belonged or in which he served, upon written request of the next of kin of such person or of the state commander of any veterans' organization chartered by the United States, the commissioner, at a cost to the state of not more than \$7.50, shall cause to be graven thereon the designation of the organization to which such person belonged or in which he served.*

Sec. 3. Persons qualified. *Any person, male or female, who entered the armed forces of the United States on or after September 10, 1940, and who died prior to the effective date of this act, is qualified for any of the benefits provided in Minnesota Statutes 1941, Section 197.21.*

Approved April 18, 1945.

CHAPTER 378—S. F. No. 319

An act relating to mileage to be paid sheriffs and deputy sheriffs as reimbursement for the use of their own automobiles.

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

Section 1. Compensation for use of private automobiles. As reimbursement for the use of his own private automobile by a sheriff or his deputy, in the performance of his official duties, he may be paid by the county the sum of ten cents per mile for every mile so traveled.

Sec. 2. Effective until January 1, 1947. This act shall be and remain in force until January 1, 1947.

Approved April 18, 1945.

CHAPTER 379—S. F. No. 409

An act to extend the time for closing the affairs and disposing of the property of certain corporations whose existence has been terminated by forfeiture or otherwise, not including, however, corporations having the power of eminent domain.

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

Section 1. Extension of time within which to liquidate. When any corporation, other than a corporation having the power of eminent domain, whose existence was terminated on or before July 1, 1941, by forfeiture or by expiration of its period of duration as fixed by its charter or otherwise, did not