issued for the sale of intoxicating liquors in hotels, clubs, restaurants and establishments for the sale of "On sale" liquors exclusively in cities of the first, second, and third class and villages of over 10,000 inhabitants, and in cities of the fourth class where such cities have a population in excess of 3,000 persons and are adjacent to cities of the third class. Such licenses may be issued in cities of the fourth class, and other villages and boroughs for such sale of intoxicating liquor in hotels, clubs or exclusive liquor stores, which exclusive liquor stores the governing body of such municipalities may establish or permit to be established for dispensation of liquor either "on sale" or "Off sale," or both. In cities and villages having over 5,000, and not more than 10,000, population the municipality may license "On sale" in restaurants in lieu of the establishment of exclusive liquor stores.

Approved April 2, 1947.

## CHAPTER 224—H. F. No. 814 ... [Not Coded]

An act relating to support of cemeteries in certain villages.

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

Section 1. Tax levy by certain villages for maintenance of cemetery. Where a village containing more than 12,000 inhabitants owns and maintains an established cemetery either within or without its corporate limits, the village is hereby authorized by action of its council or governing body to levy a tax or make an appropriation for the support and maintenance of such cemetery or burial ground, provided the levy or appropriation shall not exceed the sum of \$15,000 in any one year, which sum of \$15,000 shall include any balance left from any appropriation for a previous year.

Approved April 2, 1947.

CHAPTER 225—H. F. No. 945
[Not Coded]

. An act authorizing the commissioner of conservation to