

West 20 acres of the South half of the Northwest quarter of said section; all in Township 108 North, Range 11 West.

Approved April 8, 1949.

CHAPTER 340—S. F. No. 156

[Not Coded]

An act relating to municipal liquor stores in certain counties and authorizing payment of a portion of the profits therefrom into the county building and sinking fund.

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

Section 1. Municipalities in certain counties may transfer profits of municipal liquor store to special county building and sinking fund. In any county now or hereafter containing more than 10,000 and less than 15,000 inhabitants according to the 1940 federal census and containing more than 20 and less than 26 full and fractional townships, the governing body of any municipality in which is located a municipal liquor store, may authorize the payment by such municipality into the special county building and sinking fund authorized by Laws 1947, Chapter 10, of not to exceed 15 percent of the net profits of such store.

Approved April 9, 1949.

CHAPTER 341—S. F. No. 335

An act relating to change of county residence within the state by an old age assistance recipient, amending Minnesota Statutes 1945, Section 256.36.

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

Section 1. Minnesota Statutes 1945, Section 256.36, as amended by Laws 1947, Chapter 543, Section 1, is hereby amended to read as follows :

256.36. **Change of residence of recipient.** When a recipient changes his place of residence he shall notify the county agency in which his old age assistance certificate is in effect. If he removes to another county he shall declare whether such absence is temporary or for the purpose of taking up regular domicile. The county originally granting old age assistance shall continue to pay the same regardless of change of residence within the state by a recipient.

Approved April 9, 1949.

CHAPTER 342—S. F. No. 645

An act relating to the taxation of insurance companies and amending Minnesota Statutes 1945, Section 60.63.

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

Section 1. Minnesota Statutes 1945, Section 60.63, is amended to read :

60.63. **Taxation of insurance companies.** *Subdivision 1. As used in this section "municipality" means a city of any class, a village, a borough, a town, or a township.*

Subd. 2. Every domestic and foreign company, except town and farmers' mutual insurance companies and domestic mutual insurance companies other than life, shall pay to the state treasurer on or before April 30th annually a sum equal to two per cent of the gross premiums less return premiums on all direct business received by it in this state, or by its agents for it, in cash or otherwise, during the preceding calendar year. If unpaid by such date a penalty of ten per cent shall accrue thereon, and thereafter such sum and penalty shall draw interest at the rate of one per cent per month until paid.

Subd. 3. Every domestic mutual insurance company shall pay to the state treasurer on or before April 30th annually a sum equal to two per cent of the gross direct fire premiums on policies effective subsequent to January 1, 1930, less return premiums on all direct business received by it, or by its agents for it, in cash or otherwise, during the preceding calendar year upon business written in *any municipality* in this state