

to or deduct from assessments of individuals, copartnerships, associations, or corporations, as they stood after equalization by the county board, the required amounts to agree with the assessments as returned by the commissioner of taxation.

Sec. 7. **Inconsistent acts.** *All acts or parts of acts inconsistent with the provisions of this act are superseded by this act.*

Sec. 8. **Effective date.** This act shall take effect May 1, 1949.

Approved April 21, 1949.

CHAPTER 544—H. F. No. 732

An act relating to the Department of Insurance, and amending Minnesota Statutes 1945, Section 63.01.

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

Section 1. Minnesota Statutes 1945, Section 63.01, is amended to read as follows :

63.01. **Assessment benefit association authorized.** Any three or more persons, who are citizens of this state, desiring to form an assessment benefit association under Sections 63.01 to 63.22 shall submit to the commissioner, in writing, proposed articles of association. Such articles shall state the name of the association, the location of its principal business office, which office must be located in this state, the time and place of holding meetings of the association, the manner of voting at the meetings and the number of members required to constitute a quorum, the names and residences of the persons so desiring to form the association, the number of its directors, and the names and addresses of the directors selected to serve until the first annual meeting of the association, the object of the association, with its plan of doing business clearly and fully defined, the maximum amount of benefits it is intended to pay, which may be graduated according to the age of the insured at the time of his admission to membership. *From and after May 15, 1949, no assessment benefit association shall be*

organized under the provisions of this chapter unless it complies with the provisions of Section 63.015.

Approved April 21, 1949.

CHAPTER 545—H. F. No. 820

[Coded as Section 69.055]

An act relating to volunteer firemen; providing no minor under the age of 18 years be so employed; amending Minnesota Statutes 1945, Sections 69.01 and 69.05.

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

Section 1. Minnesota Statutes 1945, Section 69.01, is amended to read :

69.01. **Clerk to file certificate.** On or before September 30, annually, the clerk of each city, village, borough, town, or township having an organized fire department, or a partly paid or volunteer department, shall file with the commissioner his certificate stating such fact, *that no minor under the age of 18 is so employed*, the system of water supply in use in such department, the number of its organized companies, steam, hand or other engines, hook and ladder trucks, hose carts, and feet of hose in actual use, and such other facts as the commissioner may require; provided that such clerk shall include in such certificate the name of each city, village, borough, town, or township served by such fire department under contract.

Sec. 2. Minnesota Statutes 1945, Section 69.05, is amended to read :

69.05. **Annual report; examination of books.** The secretary and treasurer of each such association shall annually prepare a detailed report of its receipts and expenditures for the preceding year, showing to whom and for what purpose the money has been paid and expended, and, on or before September 1, file it with the clerk of the municipality and a duplicate with the commissioner of insurance. No money shall be paid to such association until such report is so filed. No one serving as a substitute or on probation, nor any fireman in