

a gross misdemeanor. The board shall investigate facts relating to violations of sections 148.79 to 148.86.

Approved April 13, 1961.

CHAPTER 322—H. F. No. 1362

An act relating to the classification of property for the purposes of taxation; amending Minnesota Statutes 1957, Section 273.13, Subdivision 13.

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

Section 1. Minnesota Statutes 1957, Section 273.13, Subdivision 13, is amended to read as follows:

Subd. 13. **Class 3h, class 3j.** All real and personal property which is used for the purposes of any refinery for processing crude petroleum or any derivative thereof, which is subject to a general property tax, shall be classified for purposes of taxation as follows: All such real property of any such refinery shall *constitute class 3h and* be valued and assessed at 27 percent of the full and true value thereof and all such personal property of any such refinery shall *constitute class 3j and* be valued and assessed at 17 percent of the full and true value thereof.

Approved April 13, 1961.

CHAPTER 323—H. F. No. 1409

An act relating to registration fee of physical therapists; amending Minnesota Statutes 1957, Section 148.73, as amended.

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

Section 1. Minnesota Statutes 1957, Section 148.73, as amended by Laws 1959, Chapter 282, Section 1, is amended to read:

148.73. **Renewals.** Every registered physical therapist shall, during the month of January 1952, and during each January thereafter, apply to the board for an extension of his registration and pay a fee of \$5. Registration that is not so

Changes or additions indicated by italics, deletions by strikeout.