

made as valid and effective in all respects as if said tax had been paid prior to the commencement of said proceedings, provided that such mortgage registration tax shall have been paid heretofore or shall be paid within thirty days after the passage of this act.

Sec. 2. **Not to affect pending actions.**—The provisions hereof shall not apply to any action or proceedings now pending or which may be commenced before such tax shall have been paid.

Approved April 16, 1931.

CHAPTER 174—S. F. No. 706

An act to amend Section 2682 G. S. 1923, relating to the registration of Motor Vehicles.

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

Section 1. **Refunds.**—That Section 2682 G. S. 1923, be and the same hereby is amended to read as follows:

2682, G. S. 1923. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made only for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state. Such refundment shall be made from any funds in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing indorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such new owner who duly registers such vehicle. Any owner whose vehicle shall be destroyed or permanently removed from the state, shall be entitled to deduct from any tax which shall become thereafter due during the same year from such owner upon another vehicle one-half the annual tax theretofore paid on such vehicle, if the motor vehicle is permanently destroyed or removed from the state before *July 1* and one-quarter of the annual tax theretofore paid on such vehicle if it is permanently destroyed or removed from the state after *June 30* but before October 1. No refund, however, shall be made if the vehicle is not permanently destroyed or removed from the state until after September 30.

If in registering a motor vehicle from the tax on which the registrant may justly claim an allowance because of a tax previously paid by him in the same year upon another motor vehicle, destroyed or permanently removed from the state after such payment, the registrant shall fail to take advantage of this provision for such reduction, he shall be entitled to a cash refund in the amount of the allowance which he might have been allowed if he had applied for it at the time of the registration of such second vehicle, and the registrar may make such refund in accordance with the provisions of this section.

Approved April 16, 1931.

CHAPTER 175—S. F. No. 1074

An act to establish October twelfth as Columbus Day.

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

Section 1. **Columbus Day established.**—The twelfth day of October is hereby designated as Columbus Day and when it does not fall upon a school day the school day nearest such date is designated as Columbus Day. On such day one half hour may be devoted in the schools to instruction and appropriate exercises relative to and in commemoration of the life and history of Columbus and the principles and ideals he fostered.

Approved April 14, 1931.

CHAPTER 176—H. F. No. 534

An act to amend Mason's Minnesota Statutes 1927, Section 4344, relating to the membership of the Soldiers' Home Board.

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

Section 1. **Soldiers Home—who may be admitted.**—That Mason's Minnesota Statutes 1927, Section 4344, be and the same hereby is amended to read as follows: