

sene, distillate, fuel oil or any by-product of crude oil or coal upon which gasoline tax has not already been paid or liability therefor reported to the Chief Oil Inspector, with gasoline upon which a tax has been paid or liability assessed therefor by the Chief Oil Inspector, is prohibited.

**Sec. 2. Violations—Penalties.**—Violation of this act shall constitute a gross misdemeanor and be punished accordingly.  
Approved April 22, 1939.

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CHAPTER 409—S. F. No. 892

*An act to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 7714, and permitting investment in policies of life or endowment insurance or annuity contracts.*

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

**Section 1. Investment of trust funds.**—That the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 7714, be amended by adding thereto a new subdivision designated as Section 13 and to read as follows:

"13. (a) The district court, upon petition of a trustee under a will or other instrument may, if the trust does not otherwise provide, authorize the trustee to invest the income or principal of the trust fund in policies of life or endowment insurance or annuity contracts, issued by a life insurance company duly authorized to transact business in the state, on the life of any beneficiary of the trust or on the life of any person in whose life such beneficiary has an insurable interest.

(b) The probate court, upon the application of a guardian, may authorize him to invest income or principal of the estate of his ward in policies of life or endowment insurance or annuity contracts, issued by a life insurance company duly authorized to transact business in the state, on the life of the ward or on the life of a person in whose life the ward has an insurable interest.

Approved April 22, 1939.

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CHAPTER 410—S. F. No. 902

*An act authorizing counties to regulate the running at large of dogs, and to create a live stock and poultry indemnity*