

lates any provision of this act shall be guilty of a misdemeanor.

Approved April 22, 1939.

CHAPTER 445—H. F. No. 933

An act relating to necessary expenses of the county welfare board, and amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 974-16.

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

Section 1. **Law amended.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 974-16, is hereby amended so as to read as follows:

"974-16. Salary and expenses of County Welfare Board.—The salaries, office, traveling and other necessary expenses of the County Welfare Board, *including such amount as may be allowed in the discretion of the county board as compensation for cashing old age assistance and other welfare board checks,* shall be paid by the county, except as provided in *the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 974-11 (c)* and shall be subject to reimbursement out of state and Federal funds as may be provided by law."

Approved April 22, 1939.

CHAPTER 446—H. F. No. 1614

An act to amend Laws 1933, Chapter 405, Extra Session Laws 1935, Chapter 87, and Extra Session Laws 1937, Chapter 49, and Laws 1939, Chapter 59, being acts imposing and relating to an income tax, and taxes measured by income.

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

Section 1. **Law amended.**—Excise tax on banks.—Laws 1933, Chapter 405, Section 5, sub-section (a) as amended by Extra Session Laws 1937, Chapter 49, Section 5, is hereby amended so as to read as follows:

(a) National and state banks, *except as such banks are subject to the excise tax imposed by sections 32-4 and 32-5.*

Sec. 2. **Law amended—Exceptions.**—Laws 1933, Chapter 405, Section 5, sub-section (c) as amended by Extra Session