

shall take precedence of all demands and judgments against the same, and said lien shall relate back to and be effective from the date when such tax was originally due and payable; and the certificate of the commissioner of taxation that said tax and penalties are due and unpaid, and the unpaid draft of the state auditor issued in pursuance thereof, shall be sufficient warrant for the attorney general to institute proceedings for the collection of said tax and penalties by sale of such property or otherwise.

Sec. 2. **Application of act.**—This act shall apply to all taxes and penalties certified by the commissioner of taxation after the passage of this act; provided that nothing herein shall affect property rights acquired in good faith and for value from a gross earnings taxpayer prior to the passage of this act.”

Approved March 15, 1943.

CHAPTER 121—H. F. No. 273.

An act relating to renewals of licenses and certificates of registration by persons in the armed forces of the United States and those engaged in employment outside of the United States which is essential to the prosecution of the present war and to the national defense, and to the fees for such renewals.

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

Section 1. **Definitions.**—As used in this act:

(a) “Employment essential to the prosecution of the present war and to the national defense” means employment by the United States of America, any of its agencies, or any contractor under the United States of America, or subcontractor under such contractor, in work connected with the prosecution of the present war or for the defense of the United States of America and others of the United Nations during such war.

(b) “Outside of the United States” means outside of the territorial limits of the 48 states of the United States and the District of Columbia.

Sec. 2. **Members of armed forces need not pay license fees.**—Any person required by law to be licensed or registered in order to carry on or practice a trade, employment, occupation or profession in the State of Minnesota who is also required by law to renew his license or certificate of registration at stated intervals

and to pay a fee for such renewal on or before a specified date, or be subject to revocation of his license or certificate or other penalties, who has since the enactment by the Congress of the United States of the Selective Service and Training Act of 1940 entered, or shall hereafter enter, the armed forces of the United States of America, or who has since the enactment of said act been engaged, or shall hereafter be engaged, in employment, outside of the United States, essential to the prosecution of the present war and to the national defense, whose license or certificate of registration was effective at the time he entered the armed forces or engaged in the employment aforesaid, is hereby exempted from the payment of all renewal fees and from the filing of any application for renewal, which but for this act would have been required of him as a condition of the renewal of his license or certificate, during the time he has been in such armed forces or in such employment, and from any penalties for nonpayment or late payment, and is hereby exempted from further payment of such renewal fees and from the making of any application for renewal during the period he shall remain in such armed forces or is engaged in such employment, and for a further period of six months from his discharge from the armed forces, if a member thereof, or from the date of his return within the boundaries of the United States if engaged in the employment hereinbefore referred to. His license or certificate in the meantime shall remain in full force and effect, and if it has been cancelled or revoked since the date of the enactment of the Selective Service and Training Act of 1940 solely on the ground of nonpayment of renewal fees, or failure to apply for a renewal, it shall be reinstated upon the application of the licensee or registrant or any one on his behalf without the payment of any penalties or costs. Any such person may within six months from the date of his release from the armed forces of the United States, if he has been a member of such armed forces, or from the date of his return within the boundaries of the United States if he has been engaged in employment hereinbefore referred to, make application for a renewal of his license or certificate without penalty and in the same manner as if he had made application therefor at the time or times specified by existing laws.

Approved March 15, 1943.

CHAPTER 122—H. F. No. 276.

An act relating to levies for general corporation purposes in certain villages.