

to be exempt shall be limited to property in one taxing district, except in those cases where a single domestic establishment is maintained in two or more adjoining districts.

Bonds and certificates of indebtedness hereafter issued by the State of Minnesota, or by any county, city, or village of the state, or any town, or any common or independent school district of the state, or any governmental board of the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

Approved April 20, 1951.

CHAPTER 640—S. F. No. 430

[Coded as Section 169.733]

An act providing for the equipping of certain motor vehicles, operated on highways, with flaps on the rear wheel fenders.

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

[169.733] Section 1. **Wheel flaps on trucks and semi-trailers.** Effective January 1, 1952, every truck and semi-trailer not equipped with rear fenders by the manufacturer shall be equipped with wheel flaps behind its rear wheels, specifications for such flaps and placement shall be set forth by the commissioner of highways.

Approved April 20, 1951.

CHAPTER 641—S. F. No. 120

An act relating to the reimbursement of public officers and employees for the use of privately owned automobiles in the performance of their duties; amending Minnesota Statutes 1949, Section 350.11.