

CHAPTER 894—H. F. No. 1605

[Coded]

An act relating to compensation of certain employees of the youth conservation commission.

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

Section 1. [242.375] Superintendents, compensation in addition to salary. Whenever the youth conservation commission shall, by order, assign an employee of the commission as a superintendent of any institution or camp, in which wards of the commission are kept and such superintendent is required to live at the institution or camp, he shall be entitled to his residence, subsistence and maintenance in addition to his salary.

Approved April 29, 1957.

CHAPTER 895—H. F. No. 1627

An act relating to the registration and taxation of motor vehicles; providing for refund of taxes under certain conditions; amending Minnesota Statutes 1953, Section 168.16.

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

Section 1. Minnesota Statutes 1953, Section 168.16, is amended to read:

168.16 Refunds. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made for errors 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, provided that after more than two years after such tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reason of nonuse as provided by section 168.012. Such refundment shall be made from any fund 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 indorse^d 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 owner who duly registers such vehicle. Any

owner whose vehicle shall be permanently destroyed or permanently removed from the state shall *upon filing a verified claim be entitled to a refund of the unused portion of the unused portion of the tax paid upon the vehicle so destroyed or removed from the state, computed pro rata by the month, one-twelfth of the annual tax paid for each month of the year remaining after the month in which the plates and certificate were returned to the registrar.*

Sec. 2. *The provisions of this act shall apply to all vehicles permanently destroyed or permanently removed from the state on and after July 1, 1957.*

Approved April 29, 1957.

CHAPTER 896—H. F. No. 1711

[Coded]

An act providing for the formation of development corporations.

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

Section 1. [301.71] **Development of corporations.**
Subdivision 1. Any three or more natural persons who are residents of this state may form a development corporation by complying with the conditions prescribed in this act.

Subd. 2. They subscribe and acknowledge a certificate specifying:

(1) The name, the general nature of its business, and the principal place of transacting its business. The name shall distinguish the corporation from all other corporations authorized to do business in the state, and shall contain the words "Development Corporation."

(2) The period of its duration, which shall be not more than 20 years.

(3) The name and residence of each incorporator.

(4) The names and addresses of those composing this board until the first election.

(5) The highest amount of indebtedness or liability to which the corporation shall be subject.

Subd. 3. The certificate may contain any other lawful provision defining and regulating the powers and business of