

division of forestry to acquire-small tracts of land or easements in or upon land for the use of the state in forestry and fire prevention work.

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

Section 1. **Forestry department may purchase lands.**—Mason's Minnesota Statutes of 1927, Section 4031-14b, as amended by Laws 1929, Chapter 220, Section 2, as amended by Laws 1933, Chapter 302, Section 2, is hereby amended so as to read as follows:

Sec. 2. That said Director of the Division of Forestry, Department of Conservation, is also authorized, on behalf of the State of Minnesota, to purchase small tracts or parcels of land not exceeding 40 acres in area, nor costing more than \$400.00 for any single tract, to be used as locations for watch towers, warehouses, or other buildings of any kind, or as locations for firebreaks, or for any other use in connection with his duties as Director of the Division of Forestry—also to acquire by condemnation any tract of land not exceeding 40 acres for said purposes; also to acquire by gift, purchase, or condemnation any easement or right of way that may be necessary to provide access to any tract of land acquired under this Act.

Approved April 29, 1935.

CHAPTER 333—H. F. No. 644

An act providing for the acquisition of certain lands from the United States government, including timber thereon.

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

Section 1. **Commissioner of Conservation may purchase lands from United States Government.**—The Commissioner of Conservation is hereby authorized to purchase, to accept by gift or lease, or by tenure title any lands owned by the United States Government, including timber thereon, within the townships in which state forests, or state parks or game refuges or public shooting grounds have been set apart, or will hereafter be set apart by the legislature. These tracts, when the title thereto has become vested in the state, shall become and be a part of the state forests, or state parks, or game refuges or public shooting grounds, subject to all laws, rules and regulations, relating to state forests, or state parks or game refuges or public shooting grounds.

Sec. 2. May expend money on leased land.—When lands are obtained by lease from the United States Government under this act; the Commissioner of Conservation shall be authorized to make expenditures from any funds not otherwise obligated, for the management, development, and utilization of such areas; to sell or otherwise dispose of products from such lands and make necessary rules and regulations to carry out the purposes of this act. Unless otherwise provided, all incomes derived from such leased lands shall be paid into the State Treasury and be credited to the State Forest Fund and the same is hereby annually reappropriated for the use of the Commissioner of Conservation in the acquisition, management, development, and use of such leased lands until all obligations incurred have been paid in full. Thereafter all revenues received therefrom shall be distributed in accordance with Chapter 313, Laws of 1933.

Sec. 3. Not to create debt.—Obligations for the acquisition of lands by lease incurred under the authority of this act shall be paid solely and exclusively as hereinbefore provided from revenues derived from such lands and shall not impose any liability under the general credit and taxing power of the state.

Sec. 4. May sell and exchange lands.—The Commissioner of Conservation with the approval of the Conservation Commission and of the Executive Council shall have full power and authority to sell, exchange or lease lands under its jurisdiction, when it is deemed advantageous to the State in the interests of the highest development, utilization and management of State Forests. Provided, however, that such sale, lease or exchange of lands shall not be contrary to the terms of any contract which has been entered into and shall not apply to state trust fund lands.

Sec. 5. Commissioner to make rules and regulations.—The Commissioner of Conservation with the approval of the Conservation Commission of the State of Minnesota is hereby authorized to make such rules and regulations as may be necessary to carry out the purposes of this act and is hereby authorized to enter into cooperative agreements with appropriate officials of the United States for and on behalf of the State of Minnesota in order to secure the full benefits to this state of the provisions of an act of Congress introduced March 21, 1935, as H. R. 6914 and all other acts of Congress which have been or may be passed providing for ways and means of authorizing cooperation with the states for the purpose of stimulating the acquisition, development, and management of state lands and coordinating federal and

state activities in carrying out a national program of land use and management, and for other similar purposes; that this act and all other acts and amendments thereto and all rules and regulations and agreements made hereunder shall be liberally construed for the purpose of making possible the complete cooperation of the agencies of this state with the agencies of the Federal Government.

Sec. 6. Provisions severable.—The provisions of this act shall be held severable. In case any provision hereof shall be held unconstitutional no other provision hereof shall thereby become inoperative.

Sec. 7. Inconsistent acts repealed.—All acts and parts of acts inconsistent herewith are hereby superseded, amended or modified so far as may be necessary to give full force and effect to the provisions of this act.

Approved April 29, 1935.

CHAPTER 334—H. F. No. 651

An act to amend Mason's Minnesota Statutes of 1927, Section 2292, relating to inheritances, bequests, gifts and transfer taxes.

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

Section 1. Inheritance taxes.—Mason's Minnesota Statutes of 1927, Section 2292, is hereby amended so as to read as follows:

"2292. A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporation within the state, for strictly county, town or municipal purposes, in the following cases:

(1) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state.

(2) When a transfer is by will or intestate law, of property within the state or within its jurisdiction and the decedent was a nonresident of the state at the time of his death.