

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.

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

Section 1. Minnesota Statutes 1949, Section 350.11, is amended to read:

350.11. Mileage, allowance; exception. The maximum amount which shall be paid by the state, any department or bureau thereof, or any county, city, village, town, or school district, to any officer or employee, except sheriffs or deputy sheriffs, as compensation or reimbursement for the use by such officer of his own automobile in the performance of his duties shall not exceed *seven and one-half cents per mile, provided that in counties having a population of 550,000 inhabitants or over when the county board shall determine that because of low mileage operation of his car and the cost of parking fees and incidental expenses the rate per mile is not adequate to reimburse any such officer or employee, it may make him an allowance in lieu of mileage not to exceed \$20 per month.*

This section shall be construed as amending all existing laws authorizing such allowances or reimbursements by imposing the maximum limit above set forth.

Approved April 20, 1951.

CHAPTER 642—S. F. No. 93

An act relating to salaries of court reporters and amending Minnesota Statutes 1949, Section 486.05, Subdivision 1.

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

Section 1. Minnesota Statutes 1949, Section 486.05, Subdivision 1, is hereby amended to read as follows:

486.05. Salaries. Subdivision 1. How fixed. The judge, by an order filed with the county auditors annually on or before the first Monday in May, 1951, and on or before the first Monday in January, annually thereafter, shall fix and establish the salary of the court reporter at an amount not