

ments; this salary is a base salary. The board of county commissioners may increase said base salary based upon increases in cost of living pursuant to Minnesota Statutes 1957, Section 375.43, and acts amendatory thereof or supplementary thereto.

Sec. 2. This act shall become effective upon approval by a majority of the governing body of the county of Itasca.

Approved April 13, 1959.

CHAPTER 222—S. F. No. 1191

An act relating to fire insurance on farm property; amending Minnesota Statutes 1957, Section 65.05.

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

Section 1. Minnesota Statutes 1957, Section 65.05, is amended to read:

65.05 Amount collectible. Every company insuring any building or other structure against loss or damage by fire, lightning, or other hazard, by the issue of a policy or renewal of one theretofore issued, or otherwise shall cause the structure to be previously examined, a full description thereof to be made, and its insurable value to be fixed all by the insurer or his agent, and the amount thereof to be stated in the policy. In the absence of any change increasing the risk, without the consent of the insurer, of which the burden of proof shall be upon it, and in the absence of intentional fraud on the part of the insured, the insurer shall pay the whole amount mentioned in the policy or renewal upon which it receives a premium, in case of total loss, and in case of partial loss, the full amount thereof. *Policies on farm buildings or other structures may, in consideration of a reduction in the premium by the company, include a provision determining the amount of loss in connection with repair or replacement of the insured property.* If there are two or more policies upon the property, each shall contribute to the payment of the whole or partial loss in proportion to the amount specified. Any policy may contain a coinsurance clause, if the insured requests the same, in writing, of which fact such writing shall be the only evidence, and if, in consideration thereof, a reduction in the rate of premium is made by the company. When so demanded and attached to the policy, this agreement shall be binding upon both the insured and the company, and, in case of loss, the actual cash value of the property so insured at the time of the loss, includ-

ing the buildings, shall be the basis for determining the proper amount of the coinsurance, and the amount of loss, notwithstanding any previous valuation of the building. Every person who solicits insurance and procures an application therefor shall be held to be the agent of the party afterward issuing insurance thereon or a renewal thereof.

Approved April 13, 1959.

CHAPTER 223—S. F. No. 1101

An act relating to excise taxes on gasoline; claims for refunds of such taxes; amending Minnesota Statutes 1957, Section 296.18, Subdivision 1.

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

Section 1. Minnesota Statutes 1957, Section 296.18, Subdivision 1, is amended to read:

296.18 Subdivision 1. **Gasoline or special fuel used in other than motor vehicles.** Any person who shall buy and use gasoline for any purpose other than use in motor vehicles; or special fuel for any purpose other than use in licensed motor vehicles; and who shall have paid the excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline or special fuel, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon filing with the commissioner a signed claim in writing in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. *By signing any such claim which is false or fraudulent, the applicant shall be subject to the penalties provided in this section for willfully making a false claim.* The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, or special fuel so purchased and used by him other than in licensed motor vehicles, and shall state when and for what purpose it was used. When a claim contains an error in computation or preparation, the commissioner is authorized to adjust the claim in accordance with the evidence shown on the claim or other information available to him. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be filed with the commissioner within four months from the date of the purchase. The claim and invoices shall be deemed to have been filed with the commissioner as herein required if