## 2675.3140 SHARES.

Any association issuing shares by series shall keep an individual record of each certificate issued, adequate to show each payment made thereon, and at the close of each accounting period to show the value to date, the dividend credited, and the delinquent or advance payments in dollars and cents. Red figures will indicate delinquency. Black figures will indicate advance payments.

When a bonus agreement is entered into in connection with any share account the share record shall show, in addition to the customary record and stipulated monthly payment, the amount of "bonus dividend" allocated to the account, and for each and every month the amount the account is delinquent or paid in advance.

**Statutory Authority:** MS s 51A.42

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