

statement or report required by this act or who shall make any false statement in connection with an application for the refund of any money of taxes provided in this act, or who shall collect or cause to be repaid to him or to any person any tax not being entitled to the same under the provisions of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars or be imprisoned in the county jail for not more than 90 days, or by both such fine and imprisonment.

§ 10. All acts or parts of acts in conflict with the provisions of this act are hereby repealed.

Approved June 30, 1926, 65,813 to 57,374.

CONSTITUTIONAL AMENDMENTS

CONCURRENT RESOLUTIONS, S. L. 1925

Section 45—Article 2

§ 45. Each member of the legislative assembly shall receive as compensation for his services for each session eight dollars per day, and ten cents for every mile of necessary travel in going to and returning from the place of the meeting of the legislative assembly on the most usual route.

Disapproved June 30th, 1926, 86,883 to 48,719.

CONCURRENT RESOLUTION, S. L. 1925

Article 43

§ 82. There shall be chosen by the qualified electors of the State at the times and places of choosing members of the legislative assembly, a secretary of state, auditor, treasurer, superintendent of public instruction, commissioner of insurance, three commissioners of railroads, one attorney general and one commissioner of agriculture and labor, who shall have attained the age of twenty-five years, shall be citizens of the United States, and shall have the qualifications of state electors. They shall severally hold their offices at the seat of government, and, with the exception of the commissioners of railroads, for the term of two years and until their successors are elected and duly qualified, but no person shall be eligible to the office of treasurer for more than two consecutive terms. Of the commissioners of railroads elected at the general election in 1926, the one having held his office for the longest time shall

serve for six years; the one having held his office the next longest time shall serve for four years, and the one having held this office the shortest time, shall serve for two years, provided, however, if two or more such commissioners shall have held such office an equal or no length of time, the one having the highest vote shall serve for the longer term; thereafter one commissioner of railroads shall be elected every two years, and shall hold his office for a term of six years and until his successor is elected and qualified.

Approved June 30, 1926, 69,214 to 61,235.