thousand dollars; of the county auditor, register of deeds, clerk of court and sheriff in the penal sum of fifteen thousand dollars each, except in counties having a population of less than ten thousand inhabitants, in which counties such bonds shall be in the penal sum of ten thousand dollars each; of the state's attorney and county judge in the penal sum of three thousand dollars each; of the county superintendent of schools, justices of the peace, constables, coroner and notaries public, in the sum of five hundred dollars each. The bond of the county treasurer shall be in a penal sum, to be fixed by the board of county commissioners; but that the bond of each county treasurer shall not be in a less penal sum than seventy-five thousand dollars, except in counties having a population of less than ten thousand inhabitants, in which counties such bonds shall be in the penal sum of not less than forty thousand dollars each. Provided that when the total amount of taxes to be collected by him in any year, is less than the minimum amount of the bond of such county treasurer, as hereinbefore provided, then in the amount of taxes to be collected.

Approved March 11, 1931.

## CEMETERIES

### CHAPTER 104 (S. B. No. 107—Porter.)

#### **REGULATION OF CEMETERIES**

An Act to regulate cemeteries, to provide for the appointment of sextons and secretaries, defining their duties, providing for the plotting and laying out of cemeteries, the registration of burials, and defining the duties of the State Department of Health in regard to burials, their registration, and cemeteries.

#### Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. No dead human body shall be buried in the State of North Dakota except in a properly registered cemetery as herein provided; except that dead human bodies may be buried at other places upon request of relatives and friends, upon complying with the other provisions of this act.

§ 2. All persons, corporations, municipalities, associations and organizations owning, conducting, or maintaining a cemetery or plot for the burial of dead human bodies, shall:

(1) Provide for a sexton or secretary. Said sexton or secretary shall hold office until his successor has been duly appointed and qualified. All records shall be duly transferred and delivered to such successor. It shall be the duty of the sexton or secretary to enforce the laws of the state and the rules and regulations of the State Department of Health with respect to the burial of dead human bodies within the cemetery under his charge.

(2) Cause the plot or parcel of ground used and designated as a cemetery to be plotted into orderly blocks and lots, alleys and streets or driveways, giving to each a distinctive name or number that shall be a permanent designation of their location. The original drawing shall be filed with the County Register of Deeds and a copy or blue print filed with the sexton or secretary.

(3) Register with the State Department of Health the name and location of such cemetery, or place of burial, name and address of the sexton, name and address of all other officers of the cemetery association, corporation, or organization; and shall furnish such other and further information and reports as the State Health Department may from time to time require.

(4) Keep a local register of all burials, showing name of deceased, date and location of burial, cause and date of death, name and address of undertaker, if there be such person employed, together with such other information and data as the State Department of Health may require.

§ 3. The State Department of Health shall make and enforce such rules and regulations as are necessary to carry out the provision of this Chapter.

§ 4. Any violation of the provisions of this act shall constitute a misdemeanor.

§ 5. All acts and statutes inconsistent with the provisions of this Chapter are hereby repealed.

Approved March 6, 1931.

# CIGARETTES

#### CHAPTER 105

(S. B. No. 204-Watt, Fine, Brunsdale and Burkhart.)

#### SALE OF CIGARETTES, ETC.

An Act amending and re-enacting Sections 3, 5, 7 and 8 of Chapter 106, Laws of North Dakota for the year 1927, relating to the sale of cigarettes, and cigarette papers and wrappers and papers used and prepared for the making of cigarettes; providing for issuing licenses for the purpose of making sales thereof and furnishing of bond; providing for the levy, assessment, collection and payment of a tax thereon; providing for the regulation of the sales thereof, and penalty for violation of this act; and defining the duties of the Attorney General, State Auditor and State Treasurer imposed under the provisions of this act; and providing that any person violating this act shall be enjoined and that any building or premises