

# THE LAWS.

---

## ACCOUNTS.

---

### CHAPTER 1.

[H. B. No. 134.]

#### SYSTEM OF ACCOUNTING BY STATE OFFICERS.

AN ACT to Amend an Act Entitled "An Act to Provide for a System of Accounts for the State Auditor and State Treasurer."

*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That Section 3 of Chapter 183 of the Laws of 1890 be amended to read as follows:

Sec. 3. QUARTERLY STATEMENTS.] He shall require the several county treasurers to furnish him with a statement attested by the county auditor on the first days of January, April, July and October of each year, showing the amount of State taxes collected during the preceding three months, and the October statement shall be an abstract of the total receipts by the county treasurer for the preceding year.

§ 2. AMENDMENT.] That Section 7 of Chapter 183 of the Laws of 1890 be amended to read as follows:

Sec. 7. RECORD OF FEES.] Every State officer required by Section 84 of the Constitution of this State, to cover into the State Treasury all fees and profits arising from said offices, shall keep a record of all such fees or profits in a book kept for that purpose, which book shall be the property of the State. They shall report to the State Treasurer quarterly the amount of fees or profits received, verified by oath, and at the same time pay the amount of such fees or profits into the Treasury taking duplicate receipts therefor, one of which shall be filed with the State Auditor forthwith and the Auditor shall charge the Treasurer with the amount thereof.

Approved March 7, 1891.

Sess. Laws 91—6

## CHAPTER 2.

[S. B. No. 102.]

## TRANSFERRING CERTAIN STATE FUNDS.

AN ACT to Authorize the State Treasurer to Transfer All Moneys Now to the Credit of the Stock Indemnity Fund and All Moneys that may be Hereafter Paid Into Said Fund, Credited to the Stock Indemnity Fund, as Provided by Section 17, Chapter 32 of the General Laws of 1887, and Also the Sum of \$4,543.55, Credited to the Counties of Buford, Flannery and Mountraille, to the General Fund of the State of North Dakota.

*Be it Enacted by the Legislative Assembly of the State of North Dakota :*

§ 1. TRANSFER OF STOCK INDEMNITY FUND.] That the Treasurer of the State of North Dakota is hereby duly authorized to transfer all moneys now to the credit of the Stock Indemnity Fund and all moneys that may be hereafter paid into said fund as provided for by Section 17, Chapter 32 of the General Laws of 1887, to the General Fund of said State (now credited to the Stock Indemnity Fund as provided for by Section 17, Chapter 32, of the General Laws of 1887 to the General Fund of said State) for the reason that said Section 17, Chapter 32 of the General Laws of 1887, was repealed by an act passed by the Legislative Assembly of the State of North Dakota and approved February 20, 1890.

§ 2. COUNTY FUND.] That the Treasurer of the State of North Dakota is hereby duly authorized to transfer the sum of \$4,543.55, now credited to the counties of Buford, Flannery and Mountraille, to the General Fund of said State; *Provided*, That should it be decided at any time, by the proper authorities, that by a strict construction of the term "counties," as found in Section 5, Chapter 134 of the Laws of 1890, said counties of Buford, Flannery and Mountraille are entitled to said sum of \$4,543.55; then, in that event, said Treasurer is hereby authorized to re-transfer said amount above stated to the credit of said counties of Buford, Flannery and Mountraille.

§ 3. EMERGENCY.] An emergency existing by reason that said amounts should immediately be placed in the General Fund for the use of said State; therefore, this act shall take effect and be in force from and after its passage and approval.

Approved March 9, 1891.

## CHAPTER 3.

[S. B. No. 31.]

## TRANSFER OF UNEXPENDED BALANCES OF COUNTY FUNDS.

AN ACT to Amend Chapter 175 of the Laws of 1890, Being An Act to Amend Section 1 of Chapter 51 of the Session Laws of 1889, Referring to the Transfer of Certain County Funds.

*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That Section 1 of Chapter 175 of the Laws of 1890 be amended to read as follows:

Section 1. TRANSFER OF UNEXPENDED BALANCES.] The board of county commissioners of any county of this State may at any regular meeting thereof, and they are hereby authorized and empowered to transfer to the general fund any unexpended balances, which are or may be in the county treasury, belonging to the road and bridge fund or penalty and interest fund; also any balance that may be remaining in any funding bond fund prior to the passage of this act, when in their opinion such transfer will be beneficial to the county; *Provided*, That no such transfer shall be made until the object for which such fund was created or set apart has been accomplished, and all claims against such fund paid, or if belonging to any fund created for the purpose of paying bonded indebtedness or interest thereon, until such bonds have been redeemed and interest paid.

Approved March 9, 1891.

## ADOPTION OF CHILDREN.

## CHAPTER 4.

[S. B. No. 196.]

## REGULATING THE ADOPTION OF CHILDREN.

AN ACT Entitled An Act Regulating the Adoption of Children.

*Be it Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. PETITION FOR ADOPTION.] Any inhabitant of this State may petition the district court in the county of his residence for leave to adopt a child not his own, and if desired for a change