

should it not pay a tax on its various institutions, located in more than a score of Minnesota municipalities? Could not Minneapolis ask a contribution from the University of Minnesota on the plea that the City furnishes police and fire protection and maintains streets running through the campus? Could not St. Paul with equal force assert that the State should pay a tax on its Capitol and its contents, or on the Historical Society Building and its library?

The implications of this bill are too serious, the principle it embodies too far-reaching, to justify precipitate action. I cannot give it executive approval.

Respectfully yours,

THEODORE CHRISTIANSON,  
Governor.

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STATE OF MINNESOTA,  
EXECUTIVE DEPARTMENT.

St. Paul, April 16, 1927.

*Hon. John A. Johnson, Speaker of the House of Representatives.*

Sir: I return herewith, without my approval, the following House bills:

H. F. No. 130, A bill for an act creating a commission to erect a monument on a site in Milford Township, Brown County, in memory of the 52 persons killed in said township in the Indian outbreak of 1862, prescribing its powers and duties, and appropriating money therefor.

H. F. No. 492, A bill for an act to establish and dedicate a State Memorial Park and Soldiers' and Sailors' Rest, to be known as "Birch Cooley Battle Field State Memorial Park," and appropriating money therefor.

H. F. No. 584, A bill for an act creating a commission to erect a monument at Moose Lake in Carlton County, in memory of the citizens of Minnesota who lost their lives in the forest fires of October, 1918, prescribing its powers and duties, and appropriating money therefor.

H. F. No. 774, A bill for an act to establish and dedicate a memorial park at Brown's Valley,\* to be known as the Sam Brown Memorial Park, and appropriating money therefor.

I heartily approve the projects proposed in the foregoing bills and endorse them as in every way worthy and meritorious. I question, however, whether an appropriation of \$21,000 for these projects, or any other of the same character, is justified at a time when the people of the State are bending every effort to recover from economic maladjustment. I am certain that such appropriation would not be justified, if with others contained in the general appropriation bills it resulted in increasing the already too heavy burdens of the taxpayers.

I would suggest that items covering these proposed expenditures be inserted in one of the major appropriation bills, in such a way that they can be vetoed or approved, as circumstances may dictate, after the appropriation totals can be ascertained.

Respectfully yours,

THEODORE CHRISTIANSON,  
Governor.