Section 1. Rate of school tax in certain districts.—Laws of 1933, Chapter 356, Section 1, as amended by Special Session Laws 1933, Chapter, is hereby amended at the end of said section to read as follows:

"Section 1.—The rate of taxation of agricultural lands for school maintenance in any independent school district of the state shall not exceed the average rate for school maintenance on similar lands in common school districts of the same county; provided, that the provisions of this Act shall not apply to consolidated school districts, nor to an independent district which does not contain within its limits an incorporated city or village, provided, further, that this Act shall not apply to independent school districts where forty (40) per cent or more of the assessed valuation of such taxable lands in such district consists of agricultural lands."

Approved January 9, 1934.

CHAPTER 67-H. F. No. 181

An act authorizing the State Executive Council to extend direct relief, work relief and employment to the people of the state, to purchase land needed to carry on such work relief and employment and to convey land to the United States in certain cases, to appropriate to the State Board of Control money for direct relief, work relief and employment, and to co-operate with the United States Government in extending relief and employment; appropriating \$5,000,000.00 of the income from state taxes on intoxicating liquor and beer for relief purposes and authorizing the issuance of certificates of indebtedness in an amount not to exceed \$5,000,000.00; and making the State Board of Control the administrative agency to administer the relief authorized.

Be it enacted by the Legislature of the State of Minnesota:

WHEREAS, Conditions of intense distress throughout the state make imperative the giving of direct relief, work relief, and re-employment on a vast scale, and

WHEREAS, In the providing of work relief, and employment projects can be undertaken to promote the conservation of the various natural resources of the state and of the health, safety and general welfare of its people, and

WHEREAS, In the case of a number of important projects, federal funds will be provided only in case the state provides the land needed for such projects or provides part of the funds needed for such projects, and

WHEREAS, In various parts of the state, in periods of drought, cities and villages and rural communities relying upon stream flow for their water supply, have an insufficient supply of water by reason of the drying up of streams, and

WHEREAS, At times of high water, many areas within this state are menaced by destructive floods, and

WHEREAS, The public health, public safety and general welfare are seriously menaced by these conditions, and

WHEREAS, A general emergency exists affecting the public health, public safety and general welfare of the people of the state:

Section 1. Definitions.—The term "Council" as used in this Act shall refer to the State Executive Council.

The term "Board" as used in this Act shall refer to the State Board of Control acting as the State welfare body as provided in Chapter 89 of the Session Laws of 1933.

The terms "intoxicating liquor" shall include and mean any liquid potable as a beverage containing more than 3.2% alcohol by weight.

The term "beer" shall include any malt liquor containing 3.2% of alcohol or less by weight.

Direct relief authorized.—The Council is authorized to extend direct relief, veteran relief, work relief, and employment to the people of the state in such manner and to such an extent as to it may seem necessary and proper, subject to the limitations herein provided. In extending work relief the Council may undertake projects involving flood control, water supply, water diversion, control of erosion, reforestation and afforestation and any other project which will aid in the conservation and development of the natural resources of the state and in the promotion and conservation of the public health, public safety and general welfare of the people of the state. The Council is authorized to enter any appropriate agreement with the United States Government or any agency thereof necessary to carry out the purposes of this Act. At least \$750,000.00 of the amount herein appropriated for direct relief shall be allocated to the relief of veterans of all wars and their families who are residents of the State of Minnesota.

The Council is authorized to acquire by gift, purchase, condemnation proceedings under Mason's Minnesota Statutes of 1927, Chapter 41 as amended, or otherwise, any land needed to carry on the work relief and employment herein provided for and, in appropriate cases, to convey land to the United States needed for projects financed in whole or in part by the United States.

- Sec. 3. Council may appropriate money for direct relief.— The Council, within the limits of the appropriation provided herein, is authorized to appropriate to the Board, from time to time as needed, such sums of money as may be necessary, to provide necessary direct relief, work relief and employment to needy, destitute, and disabled persons within the State of Minnesota. All sums appropriated for such purposes shall be appropriated to the Board and said Board shall, under such rules and regulations as it may provide, have control of, and shall administer all funds so appropriated, and no money not so appropriated shall be expended under the authority of this Act.
- Sec. 4. Board to cooperate with United States Government.

 —The Board is authorized to cooperate with the United States Government and any duly constituted agency thereof, and any duly constituted state agency in extending direct relief, work relief and employment within the state, and to expend moneys therefor from funds appropriated to the Board by the Council.

The Board is authorized to construct all buildings needed for temporary housing of persons employed and equipment used, under authority of this Act, and to purchase such supplies and equipment as may be needed to carry out the provisions of this Act from funds appropriated by the Council. The Board is authorized to dispose of supplies and equipment when the need therefor shall no longer exist.

Sec. 5. Appropriations for relief.—To provide the funds necessary to carry out the provisions of this Act there is hereby appropriated to the Council all money that shall come into the state treasury from all state taxes on intoxicating liquor and beer within two years after an act taxing intoxicating liquor and beer shall go into effect; provided, however, that that portion of such money which shall be needed to pay the expense of collecting said taxes, and the cost of the administration of any State Liquor Control Law shall not be included in this appropriation; and provided, that such appropriation shall not exceed \$2,500,000.00 for the purpose of providing necessary direct relief, drought relief, veteran relief and work and re-employment relief to the needy and destitute and disabled persons, and an

additional \$2,500,000.00 for such purposes as may be necessary to meet the requirements of the United States government made as a condition to carrying on by such United States government of projects financed in whole or in part by the United States, involving flood control, water supply, water diversion, control of erosion, reforestation and afforestation, and to meet the requirements of the United States government as a condition to extending by such government of direct relief, work relief and re-employment within the state, and provided further that in the event that the income from said taxes during said period of two years shall not be sufficient to pay in full the certificates of indebtedness herein authorized to be issued, then this appropriation shall be and the same is hereby continued until such certificates are paid in full.

- Executive council may issue certificates of indebtedness.—Pending the collection of said taxes the Council is hereby authorized and directed to issue and sell, as funds are needed to carry out the provisions of this Act, certificates of indebtedness to be known as Minnesota Public Relief Certificates of Indebtedness at not less than par value thereof, earning interest after the issuance and sale thereof, payable annually, at a rate not greater than five per cent per annum, in such form as said Council may determine, which certificates shall become due within not more than two years from the date of issue. The interest on said certificates of indebtedness and the principal thereof shall be paid from the income from a tax on intoxicating liquor and from a tax on beer, and said tax shall not be repealed by any Act which shall become operative until said certificates are paid in full. The aggregate amount of certificates of indebtedness to be so issued shall not exceed \$5,000,000.00. All money that shall be derived from the sale of said certificates of indebtedness shall be paid into the state treasury and is hereby appropriated to the Council. The Council shall pay said certificates of indebtedness and the interest thereon at maturity from any appropriation made by this Act. .
- Sec. 7. Limit of expenditures.—The total expenditures by the Council under this Act for all purposes shall not exceed \$5,000,000.00, including expenditures for the retirement of the certificates of indebtedness herein provided for and interest thereon.
- Sec. 8. Certificates may be used as collateral security.—Such certificates of indebtedness herein provided for shall be eligible for deposit with the Treasurer of Minnesota by any bank as collateral security for any funds deposited in such bank by the State of Minnesota or any agency thereof.

- Sec. 9. Board to administer relief.—The Board, acting as the State Welfare Body shall administer the direct relief and the work relief herein provided for, in accordance with the provisions of Chapter 89 of the Session Laws of 1933.
- Sec. 10. **Provisions severable.**—The various provisions of this Act shall be severable. Should any provision of this Act be held invalid by any court of competent jurisdiction the remaining portions of this Act shall remain in full force and effect.
- Sec. 11. Limitations as to time.—This Act shall remain in force and effect from and after its passage, until July 1st, 1935, provided, however, that this section shall not operate to terminate the appropriation made in section 5 hereof before all certificates of indebtedness issued under authority of section 6 hereof have been paid in full.

Approved January 9, 1934.

CHAPTER 68—H. F. No. 216

An act authorizing the reappraisement of the timber on certain premises heretofore sold by the State, and also a determination of the damages caused to said premises by a public road and authorizing the crediting of certain amounts on the unpaid portion of the purchase price of said premises.

Be it enacted by the Legislature of the State of Minnesota:

- Section 1. Appraisal of timber lands.—That the timber on the real estate described in Laws 1927, Chapter 443, Section 126, and sold by the state to Arthur R. Miller, be reappraised as of November 16, 1923, and if the amount for which said timber is appraised upon such reappraisement is less than the amount for which such timber was originally appraised under and pursuant to Laws 1927, Chapter 443, Section 126, the state auditor is hereby authorized and directed to credit upon that part of the purchase price of said lands which remains unpaid the amount by which the former appraisal exceeds the appraisal provided for in this Act.
- Sec. 2. Appraisers to determine damages.—That the amount of damages occasioned by a public road running through said premises shall be determined by appraisers and that the state auditor be, and