## CHAPTER 245-H. F. No. 541

An act relating to the liability of local governmental units for sums remaining unpaid to counties for reimbursement under the provisions of Subdivision 2, Section 18, Chapter 47 Laws of 1929 (Section 3183-18 Mason's Minnesota Statutes 1936 Supplement) for old age pension expenditures, providing for tax levies to meet such liability and for the disposition of collections thereof.

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

Section 1. Unpaid reimbursements to be paid before Nov. 10, 1938.—Tax levy.—Any sum remaining unpaid by any local unit of government to any county for reimbursement under the provisions of Laws 1929, Chapter 47, Section 18, Subdivision 2, (Section 3183-18 Mason's Minnesota Statutes 1936 Supplement) for old age pension expenditures, shall be paid not later than November 10, 1938. For the purpose of reimbursing the county for such remaining unpaid sums the governing body of the local unit of government shall levy a tax in addition to all other tax levies and tax rates, however fixed or determined, sufficient to fully reimburse such county. Such tax levy and tax rate shall make proper allowance and provision for shortages in tax collections.

Sec. 2. Surplus to be credited to sinking fund.—In the event that the collections of taxes authorized by this act and by Laws 1929, Chapter 47, together with all interest and penalties collected on such taxes shall exceed the amount required to fully reimburse the county as hereinbefore provided, then the excess shall be credited to the sinking fund of the local unit of government.

Approved April 17, 1937.

## CHAPTER 246-H. F. No. 628

An act to amend Mason's Minnesota Statutes of 1927, Section 1442-49, authorizing retirement boards to make loans to contributing members in certain cases.

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

Section 1. Law amended.—That Mason's Minnesota Statutes of 1927, Section 1442-49, be and the same is hereby amended so as to read as follows:

"Sec. 1442-49. Loans to contributing members.—In every city of this state now or hereafter having over 50,000 inhabitants, which has heretofore adopted or shall hereafter adopt a system of paying

pensions and retirement allowances to retired municipal employes pursuant to Laws of 1919, Chapter 522, or said Act as amended, the retirement board is hereby authorized to make loans to the contributing members of such retirement fund in amounts not to exceed fifty per cent of the amount of the salary deductions standing to the credit of any contributor. No loan shall be made except in case of necessity which in the opinion of the board is deemed sufficient to warrant the granting of such loan, nor without the approval of at least three members of the board. Loans may be granted in case of lay-off of employes where such lay-off is of indefinite duration and does not amount to a complete separation from the service.

"Repayment of loans in all cases where the employe is still in service shall begin with the month following the making of said loan, and there shall be repaid on such loan each month an amount equal to the regular monthly deduction from the salary of such employe, which deduction for repayment of the loan shall be in addition to the deduction for credit to the retirement fund. In cases where loans are made to employes that have been laid off, the repayment shall begin with the first month in which the employe is reinstated in his regular employment.

"All loans made under this Act shall bear a rate of interest which shall be one-half of one per cent higher than the rate of interest which may be credited by the retirement board to the credit of contributors on their credits from salary deductions."

Sec. 2. This act shall take effect and be in force from and after, its passage.

Approved April 17, 1937.

## CHAPTER 247-H. F. No. 649

An act to amend Session Laws of 1923, Chapter 419, Section 6, as amended by Laws of 1927, Chapter 125, Section 1, as amended by Laws of 1929, Chapter 152, relating to the salaries, compensation, duties and help of certain county officials in counties having, or which may hereafter have, a population of 380,000 inhabitants or over.

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

Section 1. Law amended.—That Session Laws of 1923, Chapter 419, Section 6, as amended by Laws of 1927, Chapter 125, Section 1, as amended by Laws of 1929, Chapter 152 be and the same is hereby amended so as to read as follows: