

where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to 1949, the county board may include the amount of the deficit caused by such expenditures in the levy for the year 1949 or 1950, in addition to the amount hereinbefore provided.

(3) For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, five mills in any town having a taxable valuation of \$100,000 or more, and the amount of which shall not exceed \$350 in any town having a taxable valuation of less than \$100,000, and the rate of which shall not exceed one per cent in any town; the rate of tax for road and bridge purposes in any town shall not exceed the rate provided by Minnesota Statutes 1945, Section 163.05, and the tax for poor purposes shall not exceed five mills, provided, that in any town in which the amount levied within the above limitations is not sufficient to enable such town to carry on its necessary governmental functions, the electors, during the business hours after disposing of the annual report, may make an additional levy of not to exceed five mills to enable such town to carry on such necessary governmental functions.

(4) For school district purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132, both inclusive.

Sec. 2. Laws 1945, Chapter 268, Sec. 2, is amended to read:

Sec. 2. This act shall not be construed as repealing any existing law which provides for a higher levy than the amount specified herein, nor shall it be construed as superseding any other act enacted by the 1949 session of the legislature, relating to the same subject.

Approved March 18, 1949.

CHAPTER 142—S. F. No. 767

[Coded as Section 252.015]

An act changing the names of certain state institutions.

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

[252.015] Section 1. **Minnesota school and colony; Cambridge state school and hospital.** The state institution for the mentally deficient located at Faribault shall hereafter be known and designated as the Minnesota School and Colony, and the state institution for the epileptics located at Cambridge shall hereafter be known and designated as the Cambridge State School and Hospital.

Approved March 18, 1949.

CHAPTER 143—H. F. No. 715

An act relating to tax on gasoline and gasoline substitutes; amending Minnesota Statutes 1945, Sections 296.025, 296.05, 296.11, 296.12, 296.15, Subdivision 2, 296.16, Subdivision 2, 296.17, Subdivisions 1, 4, 5, 296.19, 296.20, 296.21, 296.27, 296.46; amending Minnesota Statutes 1945, Sections 296.01, 296.06, Subdivisions 1 and 2, 296.22, Subdivision 1, 296.25, 296.48, as amended; and repealing Minnesota Statutes 1945, Sections 296.43, 296.44, 296.45.

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

Section 1. Minnesota Statutes 1945, Section 296.01, as amended by Laws 1947, Chapter 412, Sections 1, 2, 3, and 4, is amended to read :

296.01. **Definitions.** Subdivision 1. **Words, terms and phrases.** Unless the language or context clearly indicates that a different meaning is intended, the following for the purposes of sections 296.01 to 296.49, shall be given the meanings subjoined to them.

Subd. 2. "Petroleum products" means gasoline, fuel oil, and farm tractor fuel.

Subd. 3. "Gasoline" means (a) all products commonly or commercially known or sold as gasoline (including casing-head and absorption or natural gasoline) regardless of their classification or uses; and (b) any liquid prepared, advertised, offered for sale or sold for use as or commonly and commer-