

with due regard to the conditions in each case in accordance with the rules and regulations of the state agency, but in no case shall it be an amount which, when added to the net income and resources available to the support and care of the applicant, exceeds a total of \$55 a month, *which amount shall be increased to not to exceed \$60 per month whenever the federal government makes aid available to the states for old age assistance with respect to such increased maximum*, except for medical, dental, surgical, hospital, nursing, or licensed rest home care, subject to the following:

(1) The annual income of any property which is not so utilized as to produce reasonable returns shall be deemed to be the net income which would be available if the property were suitably used. Due consideration shall be given to the current or prevailing conditions affecting the use of such property.

(2) An amount not to exceed \$100 received during a calendar year as gifts or as a result of personal labor, may be excluded in the discretion of the county agency in determining the amount of such old age assistance.

(3) The authority for the increased maximum monthly assistance granted by this amendment shall cease on March 31, 1951, when the \$40 maximum monthly assistance allowance shall be effective.

**Sec. 2. Subd. 4. Subdivision 3 temporarily waived.** The prohibition against granting relief to a recipient of Old Age Assistance, as contained in Minnesota Statutes 1945, Section 256.15, Subdivision 3, is hereby waived until March 31, 1951, when it shall again be effective.

**Sec. 3. Effective date.** *This act shall take effect and be in force from and after July 1, 1949.*

Approved April 25, 1949.

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CHAPTER 678—H. F. No. 391

*An act relating to an excise tax on gasoline; amending Minnesota Statutes 1945, Section 296.02, Subdivisions 1 and 3.*

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

Section 1. Minnesota Statutes 1945, Section 296.02, Subdivision 1, is amended to read:

296.02. **Excise tax on gasoline.** Subdivision 1. **Rate.** There is hereby imposed an excise tax of *five* cents per gallon on all gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. This tax shall be payable at the times, in the manner, and by persons specified in *this chapter*.

Sec. 2. Minnesota Statutes 1945, Section 296.02, is amended by adding a new subdivision thereto to read:

[Subd. 5] **Additional Tax.** *The additional one-cent excise tax shall apply to all gasoline in storage on July 1, 1949, the effective date of this act.*

Approved April 25, 1949.

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CHAPTER 679—H.F. No. 884

[Not Coded]

*An act authorizing the director of public institutions to purchase certain lands, and appropriating money therefor.*

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

Section 1. **Purchase of certain land in Rice county.** The director of public institutions is authorized to purchase the following described lands lying and being in the county of Rice, state of Minnesota, to-wit:

The Northwest Quarter of the Northeast Quarter of the Southeast Quarter (NW $\frac{1}{4}$  NE $\frac{1}{4}$  SE $\frac{1}{4}$ ) of Section Five (5), Township One Hundred Nine (109), Range Twenty (20), Rice County, according to the government survey thereof, containing ten (10) acres more or less, together with all buildings and improvements thereon, for not more than the sum of \$5,000.