be subject to all of the provisions of Minnesota Statutes, Chapter 69, relating to municipal fire department relief associations.

Approved May 22, 1965.

## CHAPTER 672-S. F. No. 1006

[Coded]

An act relating to highways, providing that five percent of the net highway user tax distribution fund be set aside, and apportioned to the trunk highway fund, the county state-aid highway fund, and the municipal state-aid street fund, appropriating monies in connection therewith, and allocating federal aid money made available by the United States of America for expenditure on the federal and secondary system of highways in Minnesota.

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

- Section 1. [161.081] Highways; highway user tax, distribution of portion of proceeds. Pursuant to article XVI, section 5, of the constitution, five percent of the net highway user tax distribution fund is set aside, and apportioned as follows:
  - (1) 70 percent to the trunk highway fund;
- (2) 21 percent to a separate account in the county state-aid highway fund to be known as the county turnback account, which account in the state treasury is hereby created;
- (3) 9 percent to a separate account in the municipal stateaid street fund to be known as the municipal turnback account, which account in the state treasury is hereby created.
- Sec. 2. [161.082] County turnback account, expenditure. Except as hereinafter provided, all money accruing to the county turnback account shall be expended in accordance with rules and regulations of the commissioner of highways in reimbursing a county for the repair and restoration of former trunk highways, or portions thereof, that have reverted to the county in accordance with law, and have become a part of the county state-aid highway system.
- Sec. 3. [161.083] Municipal turnback account, expenditure. Except as hereinafter provided, all money accruing to the municipal turnback account shall be expended in accordance with

Changes or additions indicated by italics, deletions by strikeout.

rules and regulations of the commissioner of highways in reimbursing a municipality having a population of 5,000 or more for the repair and restoration of former trunk highways, or portions thereof, that have reverted to such municipality in accordance with law, and have become a part of the municipal state-aid street system.

- Sec. 4. [161.084] Surplus in turnback funds. If at any time the commissioner determines that there are surplus funds in either the county or municipal turnback account that are not needed for the purposes specified herein, he shall notify the state auditor in writing of such determination, and such surplus funds, in the amount specified by the commissioner, shall be transferred to the county state-aid highway fund, or the municipal state-aid street fund, as the case may be, and apportioned as provided by law.
- Sec. 5. [161.085] Appropriation. Monies in the county turnback account and the municipal turnback account are hereby appropriated annually to the commissioner of highways for the purposes of carrying out the terms of this act.
- Sec. 6. [161.086] Federal aid, allocation. Subject to applicable federal laws and rules and regulations, the commissioner of highways is directed to allocate the federal aid secondary funds apportioned to the state of Minnesota by the United States of America in the following manner:
- (1) 35 percent of such funds for expenditure on the state federal aid secondary system;
- (2) 65 percent of such funds for expenditure on the county federal aid secondary system.
  - Sec. 7. This act is effective July 1, 1965.

Approved May 22, 1965.

## CHAPTER 673—S. F. No. 1013

## [Not Coded]

An act relating to annual salaries of the county auditor and county treasurer in Wilkin county; amending Laws 1963, Chapter 128, Sections 1 and 2.

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

Changes or additions indicated by italics, deletions by strikeout.