

(2) for a tax lien on tangible and intangible personal property, the fee provided by Minnesota Statutes, Section 336.9-405.

The officer shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.

Sec. 5. [272.485] UNIFORMITY OF APPLICATION AND CONSTRUCTION. This act shall be so applied and construed as to effectuate its general purpose to make uniform the law with respect to the subject of this act among those states which enact it.

Sec. 6. [272.486] CITATION. This act may be cited as the uniform federal tax lien registration act.

Sec. 7. REPEAL. Minnesota Statutes 1969, Section 272.48, is repealed.

Sec. 8. [272.487] TAX LIENS AND NOTICES FILED BEFORE EFFECTIVE DATE OF THIS ACT. Filing officers with whom notices of federal tax liens, certificates and notices affecting such liens have been filed before July 1, 1971 shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to July 1, 1971" containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed before July 1, 1971 any certificate or notice affecting the lien shall be filed in the same office.

Sec. 9. EFFECTIVE DATE. This act takes effect July 1, 1971.

Approved May 14, 1971.

CHAPTER 266—S.F.No.766

[Coded]

An act relating to municipalities and political subdivisions; granting cities, villages, boroughs, towns, counties, school districts, public corporations, public authorities, special districts or other political subdivisions, or the state of Minnesota authority to purchase annuities for officers and employees and to allocate from the officers' or employees' compensation to pay the premium therefor.

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

Section 1. [471.615] PUBLIC OFFICERS AND EMPLOYEES; INDIVIDUAL ANNUITY CONTRACTS; PURCHASE FOR PUBLIC OFFICERS OR EMPLOYEES. At the request of an officer or

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employee and as part of his compensation arrangement, the governing body of any city, village, borough, town, county, school district, public corporation, public authority, special district or other political subdivision, or the commissioner of administration of the state of Minnesota may negotiate and purchase an individual annuity contract from a company licensed to do business in the state of Minnesota for an officer or employee for retirement or other purposes and may make payroll allocations in accordance with such arrangement for the purpose of paying the entire premium due or to become due under such contract. The allocation shall be made in a manner which will qualify the annuity premiums, or a portion thereof, for the benefit afforded under Section 403 (b) of the current Federal Internal Revenue Code or any equivalent provisions of subsequent federal income tax law. The officer or employee shall own such contract and his rights thereunder shall be nonforfeitable except for failure to pay premiums. This act shall be applied in a nondiscriminatory manner to officers and employees of the political subdivisions herein named.

Approved May 14, 1971.

CHAPTER 267—S.F.No.790

[Not Coded]

An act relating to special intermediate school district No. 916 in the counties of Ramsey and Washington; permitting provision of facilities for instruction in special education; providing the method for tax levies and issuance of certificates of indebtedness; amending Laws 1969, Chapter 775, Section 1; Section 3, Subdivision 2; and Section 4, Subdivision 2.

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

Section 1. Laws 1969, Chapter 775, Section 1, is amended to read:

Section 1. **RAMSEY AND WASHINGTON COUNTIES; INTERMEDIATE SCHOOL DISTRICT; ESTABLISHMENT.** Notwithstanding any other law to the contrary, two or more of the independent school districts numbered 621, 622, 623, and 624 of Ramsey county, and independent school districts numbered 832 and 834 of Washington county, are hereby authorized to enter into an agreement to establish a special intermediate school district ~~to provide for vocational education~~ upon majority vote of the full membership of each of the boards of the districts entering into the

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