

performance of his duties. The county commissioners shall be paid \$25 per day for each hearing or meeting attended. The county auditors and commissioners shall be deemed to be performing duties for the county without additional compensation when serving as ex officio members of the board. Each member of the board and the county commission members of the board shall be reimbursed for actual expenses incurred in accordance with regulations relative to travel and expenses of state officers and employees.

Sec. 2. The per diem payments for members of the municipal board, as provided in section 1, are retroactive to July 1, 1976.

Sec. 3. This act is effective the day following final enactment.

Approved May 4, 1977.

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CHAPTER 58—S.F.No.569

[Not Coded]

*An act relating to Norman county; validating certain funds transfers.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **NORMAN COUNTY; FUNDS TRANSFERS.** Any transfer of funds by the county board of Norman county from the county school tax fund to the county revenue fund before 1977 is valid.

Sec. 2. This act is effective when approved by the governing body of Norman county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 4, 1977.

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CHAPTER 59—S.F.No.600

*An act relating to education; trade schools; exempting certain courses in the arts from regulation by the commissioner of education; amending Minnesota Statutes 1976, Section 141.35.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1976, Section 141.35, is amended to read:

141.35 **EDUCATION; TRADE SCHOOLS; FINE ARTS EXEMPTIONS.** None of the provisions of sections 141.21 to 141.36 shall apply to the following:

Changes or additions indicated by underline deletions by ~~strikeout~~

(a) Colleges authorized by the laws of Minnesota or of any other state or foreign country to grant degrees;

(b) Schools of nursing accredited by the state board of nursing or an equivalent public board of another state or foreign country;

(c) Public schools as defined in section 120.05;

(d) Private schools complying with the requirements of section 120.10, subdivision 2;

(e) Private and parochial nonprofit schools exempt from taxation under the constitution of Minnesota;

(f) Courses taught to students in a valid apprenticeship program taught by or required by a trade union;

(g) Schools exclusively engaged in training physically or mentally handicapped persons for the state of Minnesota;

(h) Schools now or hereafter licensed by boards authorized under Minnesota law to issue such licenses;

(i) Schools and educational programs, or training programs, conducted by persons, firms, corporations, or associations, for the training of their own employees, for which no fee is charged the employee;

(j) Schools engaged exclusively in the teaching of purely avocational or recreational subjects as determined by the commissioner. Private schools teaching a method or procedure to increase the speed with which a student reads are not within this exemption;

(k) Driver training schools and instructors as defined in section 171.33, subdivisions 1 and 2;

(l) Classes, courses, or programs conducted by a bona fide trade, professional, or fraternal organization, solely for that organization's membership;

(m) Courses of instruction in the fine arts provided by organizations exempt from taxation pursuant to section 290.05 and registered with the Minnesota department of commerce pursuant to chapter 309. "Fine arts" means activities resulting in artistic creation or artistic performance of works of the imagination which are engaged in for the primary purpose of creative expression rather than commercial sale or employment. In making this determination the commissioner may seek the advice and recommendation of the Minnesota board of the arts.

Approved May 4, 1977.

Changes or additions indicated by underline deletions by ~~strikeout~~