

CHAPTER 310—H. F. No. 110

An act to amend Section 2 of Chapter 297, General Laws 1925, relating to an excise tax on gasoline used in producing or generating power for propelling motor vehicles used on the public highways of this state.

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

Section 1. **Excise tax on gasoline.**—That Section 2, Chapter 297, General Laws 1925, be amended to read as follows:

“Section 2. There is hereby imposed an excise tax of *three* cents per gallon on all gasoline used in producing or generating power for propelling motor vehicles used on the public highways of this state. Said tax shall be payable at the times, in the manner, and by the persons hereinafter specified.”

Sec. 2. **Gasoline distributors to report to oil inspector.**—It shall be the duty of every distributor and of every person who sells gasoline to report to the Chief Oil Inspector the number of gallons of gasoline in his possession at the time this act takes effect, and the inspector shall thereupon determine and certify as herein provided the tax on account of such tax as is hereby imposed.

Sec. 3. **Effective May 1, 1929.**—This act shall take effect on and after May 1, 1929.

Approved April 24, 1929.

CHAPTER 311—H. F. No. 586

An act to amend Section 5, Chapter 68, General Laws 1915, as amended by Chapter 197, General Laws 1925, relating to police pensions and providing therefor.

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

Section 1. **Police pensions—Tax levy.**—That Section 5, Chapter 68, General Laws 1915, as amended by Chapter 197, General Laws 1925, be and the same is hereby amended so as to read as follows:

"Sec. 5. Said association, through its officers, shall have full charge, management and control of the pension fund herein provided for, which said funds shall be derived from the following sources: From gifts of real estate or personal property, rents, money or from other sources. It shall also be the duty of the city treasurer of any city affected by this act to deduct each month from the monthly pay of each member of such police department, a sum equal to one per cent of such monthly pay, and place the same to the credit of the said police pension fund; it shall also be the duty of every police officer receiving any reward for services in making arrests, or otherwise, to place to the credit of the police pension fund all such rewards, and it shall be the duty of the chief of police of any such city to place to the credit of the police pension fund all moneys falling into the hands of the police that shall remain unclaimed for a period of six months, and to sell all unclaimed property falling into the hands of the police when the same shall have been unclaimed for a period of six months and place the proceeds thereof to the credit of the said police pension fund.

An amount or sum equal to two-tenths ($2/10$) of one mill, and not to exceed two-fifths ($2/5$) mill, *or in a city in which the personnel of the police department numbers not less than 250 and not more than 4,00 three-fifths ($3/5$) mill*, in addition to the rate allowed to be levied by the charter of any city affected by this act, shall be annually assessed and levied at the time and in the manner that taxes for the other funds of such city are levied by proper officers of each city where a police relief association now exists, upon each dollar of all the taxable property in such city as the same appears on the tax records of such city and such levy of said sum for the benefit of such police relief association shall be collected and apportioned by the proper officers of any county in which such city is located, in the same manner as are all taxes of such city."

Approved April 24, 1929.

CHAPTER 312—H. F. No. 635

An act authorizing the county board of control of any county for whose disabled American veterans a rest camp is being operated, to appropriate funds and the maintenance and operation of said camp.

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