Section 1. Every city of this state now or hereafter having over 50,000 inhabitants, which has heretofore adopted or shall hereafter adopt a system of paying pensions and retirement allowances to retired municipal employees pursuant to Laws 1919, Chapter 522, or said act as amended, acting by and through its city council or chief governing body of the city, and the pension and retirement board in charge of such system are hereby authorized and empowered to pay pensions and retirement allowances to the surviving spouse, dependents, heirs or nominees of any employee of the city in the contributing class who has heretofore died or who may hereafter die, before attaining the minimum age for retirement on a service pension under the provisions of said Act or said Act as amended, and who has rendered or shall have rendered services to and been in the employ of the city, for 20 years or more prior to the date of his or her decease, and whose death was not or shall not be caused by an accident which occurred or shall occur while such employee was or shall be engaged in the performance of his or her duties as such employee.

The amount of such pensions and retirement allowances hereby authorized shall be the net amount of personal contributions made by such employee under the provisions of said Act or said Act as amended, prior to his or her decease, and interest thereon, and the net amount of the contributions made by the city in respect to such employee, with interest thereon. Such pensions and retirement allowances shall be calculated and determined in the same manner as provided in said Laws 1919, Chapter 522, as amended, for the calculation and determination of pensions and retirement allowances becoming payable under the provisions of said Act and said Act as amended.

It shall be the duty of the governing body of the city to levy annually a tax on the taxable property in the city sufficient to pay. all pensions and retirement allowances hereby authorized, in addition to all other taxes authorized to be levied by said Chapter 522 and said Act as amended; and it shall be the duty of the retirement board of the city to administer the proceeds of such additional taxes and cause the same to be paid to the person or persons entitled thereto under the provisions of this Act and said Chapter 522 and said Act as amended.

Approved April 1, 1933.

## CHAPTER 147-H. F. No. 961

An act relating to the rate of tax levy in counties containing not less than 27 nor more than 29 congressional townships and having a population of not less than 26,000 nor more than 27,000 inhabitants.

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

Section 1. Rate of tax levy in certain counties.—The county board of any county in this state now or hereafter having a population of not less than 26,000 nor more than 27,000 inhabitants, according to the last preceding federal or state census, and having an area of not less than 27 nor more than 29 Congressional townships, whole and fractional, may levy for county purposes, such amount in excess of existing limitations as may be necessary to defray county revenue expenses, but the total levy for such purpose shall not exceed 7 mills on the dollar of the taxable property of said county, exclusive of money and credits.

Sec. 2. Effective for two years.—This Act shall take effect and be in force for a period of 2 years from and after its passage.

Approved April 1, 1933.

## CHAPTER 148-H. F. No. 1092

An act to amend Mason's Minnesota Statutes of 1927, Sections 7834 and 7836, relating to cooperative associations, who may organize, purpose, and powers, capital, limits of interest, and vote.

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

Section 1. Cooperative associations—who may organize—purpose—powers.—That Mason's Minnesota Statutes of 1927, Sections 7834 and 7836, be and the same hereby is amended to read as follows:

7834. A co-operative association may be formed for the purpose of conducting any agricultural, dairy, marketing, transportation, warehousing, commission, contracting, building, mining, telephone, manufacturing, or any mechanical, mercantile or electrical heat, light or power business, or for all such purposes or for any other lawful purpose, upon the co-operative plan, and in addition to other powers, such co-operative association, shall have the power either as agent or otherwise to buy, sell, or deal in its own products, the products of its individual members or patrons, the products of any other co-operative association or of its members or patrons, whether such co-operative association be organized under the provisions of this Act or otherwise. It shall be lawful for such co-operative association to sell its own products as well as the products of its members or patrons for them, or the products of any other co-