more than \$80,000.00 in taxes collected and paid into the revenue fund of said county, which rate calculated to produce said amount shall be based on the percentage of the taxes, currently payable in the preceding year, which have been collected by July first of the year in which the levies authorized hereby are made.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved March 1, 1935.

CHAPTER 36—S. F. No. 771

An act to amend Mason's Minnesota Statutes of 1927, Section 1163.1, Subdivision 4, as amended by Laws 1931, Chapter 362, relating to the fixing of salaries of certain village officers.

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

- Section 1. Salary of village president in certain villages.— That Mason's Minnesota Statutes of 1927, Section 1163.1, Subdivision 4, as amended by Laws 1931, Chapter 362, be amended so as to read as follows:
- "4. In villages, not included in any of the foregoing classifications, having both a population of not less than four hundred inhabitants and an assessed valuation of not less than nine hundred twenty-five thousand (\$925,000) dollars, the salary of the president is fixed at thirty-five (\$35.00) dollars per month and the salary of each trustee at twenty-five (\$25.00) dollars per month."

Approved March 1, 1935.

CHAPTER 37-H. F. No. 280

An act authorizing cities of the third class to reimburse persons, firms or corporations who have heretofore deposited a certified check or other negotiable instrument, in connection with a bid, and the same has been declared forfeited.

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

Section 1. Reimbursement for forefited deposits.—That all cities of the third class are hereby authorized to reim-

burse persons, firms and corporations who have paid to or deposited with such municipalities a certified check or other negotiable instrument in connection with a bid submitted to secure a public contract or contract for furnishing material, equipment, or motor vehicles, with or to such municipalities, for the amount of such certified check or negotiable instrument so deposited or paid, in all instances where such certified check or negotiable instrument has been declared forfeited by such municipalities; provided that no reimbursement or refundment shall be made pursuant to the provisions of this act unless made within six months after this act becomes effective.

Approved March 5, 1935.

CHAPTER 38-S. F. No. 916

An act to appropriate the sum of twenty thousand dollars (\$20,000), or so much thereof as may be necessary, out of any moneys in the State Treasury not otherwise appropriated for the purpose of paying rentals and salaries of employes of the income tax division of the Tax Commission of the State of Minnesota.

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

Section 1. Appropriation for income tax division.—That the sum of Twenty Thousand Dollars (\$20,000), or so much thereof as may be necessary, is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, for the purpose of paying rentals and salaries of employes in the Income Tax division of the Tax Commission of the State of Minnesota.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved March 7, 1935.

CHAPTER 39—H. F. No. 48

An act amending Laws 1933, Chapter 325, Section 3, relating to the use by counties of moneys accruing to the state road and bridge fund from taxes imposed on the use of