

Provided that if such remuneration is less than the benefits which would otherwise be due under this Act, he shall be entitled to receive for such week, if otherwise eligible, benefits reduced by the amount of such remuneration."

Section 2. This Act shall take effect and be in force from and after its passage.

Approved April 24, 1937.

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CHAPTER 402—S. F. No. 1255

*An act to amend Mason's Minnesota Statutes of 1927, Section 2580 (a) to levy a town road drainage tax.*

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

Section 1. Law amended.—That Mason's Minnesota Statutes of 1927, Section 2580 (a) be amended to read as follows:

**"2580. Town Road Drainage Tax.—**

(a) In any town wherein the voters shall at the annual town meeting, vote as hereinafter provided to authorize the town board so to do, the town board may levy and assess on the real and personal property in the town, other than moneys and credits taxed under the provisions of Chapter 285, Laws 1911, a tax not to exceed in amount ten mills on the dollar of the assessed value of such property, which tax so levied shall be known as the "Town Road Drainage Tax". Such tax shall be additional to all other taxes which the town is or may hereafter be authorized to levy and the amount of such tax so levied and collected shall be deemed to have been levied and collected for road and bridge purposes within the meaning of any law limiting the amount of taxes which may be levied or voted at the annual town meeting. *Provided, that in towns having an assessed valuation of not less than one million nor more than eight million dollars (\$8,000,000.00) and which otherwise come under the provisions of Chapter 293, Laws of 1933, the amount of such tax so levied and collected shall not be deemed to have been levied and collected for road and bridge purposes within the meaning of any law limiting the amount of taxes which may be levied or voted at the annual town meeting.*"

Approved April 24, 1937.