

Section 5. This act shall take effect and be in force from and after its passage.

Approved April 22, 1939.

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CHAPTER 421—S. F. No. 1464

*An act relating to a tax levy for free musical entertainment in certain cities of the fourth class, villages or boroughs.*

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

Section 1. **Tax levy for free entertainment in certain cities.**—The governing body of any city of the fourth class, village or borough, which city, village or borough is located within a county now or hereafter containing not less than 350 nor more than 400 square miles, and having a population of not less than 13,500 nor more than 15,000 inhabitants, and having an assessed valuation, exclusive of moneys and credits, of not less than \$5,000,000 nor more than \$10,000,000, and having an area of not less than 225,000 acres nor more than 230,000 acres, is hereby authorized and empowered by unanimous vote to levy annually a tax of not more than two mills for the purpose of providing free musical entertainment for the general public, including the maintenance or employment of a municipal band, but such levies shall not exceed \$2,000 in any one year.

Approved April 22, 1939.

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CHAPTER 422—S. F. No. 1466

*An act to appropriate money for expenses of the state government, and salaries of officials and clerks thereof, and for other purposes, prescribing present and future regulations and limitations relative to, and expenditures of certain portions thereof, including certain appropriations from the Trunk Highway Fund, from the Game and Fish Department funds, and from certain other funds, prohibiting any funds to be expended for publicity representatives, and making it unlawful for any official in any of the state departments to use any fund or fees for any purpose not contemplated by the appropriations in this act contained and making such act of using public funds or fees for purposes other than the purposes for*

*which the fund was appropriated cause for immediate dismissal of the employe or official so diverting the use of fees collected or funds appropriated by this act, providing for restoration of salaries, and extending balances of appropriations heretofore made, and repealing Laws 1937, Chapter 446.*

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

**Section 1. Appropriation for expenses of state government.**—The sums hereinafter set forth in the columns designated "Appropriations" or so much thereof as may be necessary, are hereby appropriated out of any money in the state treasury not otherwise appropriated for the purposes specified in the following sections of this act, to be available for the fiscal years indicated for each purpose. The figures "1939", "1940", and "1941", wherever used in this act shall mean that the appropriation, or appropriations listed thereunder shall be available for the year ending June 30, 1939, 1940, and 1941, respectively.

Appropriations  
Available for Year  
Ending June 30:

**Sec. 2. The Legislature:**

	1940	1941
1. Salaries .....		\$198,000.00
2. Printing and Binding .....		30,000.00
	1939	
3. Printing and Binding .....	\$ 18,000.00	
4. Printing Legislative Manual ..	21,000.00	
5. Publishing Regular Session Laws .....	40,000.00	

Items 2, 3, 4 and 5 to be disbursed by the Commission of Administration and Finance.

**Sec. 3. Supreme Court:**

	1940	1941
1. Salaries .....	\$ 96,560.00	\$ 96,560.00
2. Supplies and Expense .....	3,500.00	3,500.00
3. Publishing Minnesota Reports .	5,400.00	5,400.00
	1939	
4. Publishing Minnesota Reports .	865.75	

Provided, that of the moneys appropriated by Item 1 hereof, \$500 is additional salary of the clerk of the Supreme Court and \$400 is additional salary of the deputy clerk of the Supreme Court.

Provided that of the amount appropriated by Item 1, the amount of \$13,260 shall be for the payment of clerks and stenographers of the judges of said court, to be expended as the court shall direct, any existing law or regulation governing salaries of clerks or stenographers to the contrary notwithstanding.

#### Sec. 4. District Courts:

To be disbursed by the  
State Auditor.

	1940	1941
1. Salaries .....	\$306,000.00	\$306,000.00
	1939	
2. Salaries .....	4,242.25	
	1940	1941
3. Travel and other expenses ....	10,500.00	11,500.00

#### Sec. 5. Retired Supreme and District Court Judges and Commissioners:

1. Salaries .....	\$ 14,500.00	14,500.00
	1939	
2. Salaries .....	\$ 21,873.34	

#### Sec. 6. Judicial Council:

	1940	1941
1. Expenses for carrying out provisions of Laws 1937, Chapter 467 .....	\$ 1,000.00	\$ 1,000.00

#### Sec. 7. Governor:

1. Salaries .....	\$ 23,500.00	\$ 23,500.00
2. Supplies and Expense .....	2,700.00	3,500.00

3. Personal Expenses connected with office .....	2,400.00	2,400.00
	1939	
4. Supplies and Expense .....	1,200.00	
5. For portrait of former Governor Elmer A. Benson .....	1,000.00	

## Sec. 8. Secretary of State:

	1940	1941
1. Salaries .....	\$ 17,750	17,750
2. Supplies and Expense .....	3,000	3,000
3. Election Expense .....		10,000
	1939	
4. Election Expense .....	\$ 7,800	
	1940	1941
5. Motor Vehicle Division .....	\$427,000	\$430,000
6. To carry out the provisions of Session Laws 1939, Chapter 259 .....	\$ 30,000	\$ 30,000

Provided that out of the sums appropriated by Item 2, \$1,000 for the biennium shall be for Dexigraph alterations and supplies.

Provided that out of the sums appropriated by Item 5, \$1,200 is for additional salary of the Secretary of State for supervising said division.

The moneys appropriated by Items 5 and 6 are hereby appropriated from the Trunk Highway Fund and are not to be charged against the revenue fund.

## Sec. 9. State Auditor:

1. Salaries .....	\$ 93,000	\$ 93,000
2. Supplies and Expense .....	\$ 14,200	\$ 19,200

Provided that out of the moneys appropriated by Item 1, \$4,500 is for annual salary of the chief deputy auditor.

	1939	
3. Salaries, supplies and expense . . . . .	\$ 3,319.50	

Sec. 10. State Treasurer:

	1940	1941
1. Salaries . . . . .	\$ 32,280	\$ 32,280

	1939	
2. Salaries . . . . .	\$ 450.00	

	1940	1941
3. Supplies and expense . . . . .	\$ 9,920	\$ 9,920

Provided that of the amount appropriated by Section 10, Item 3, the sum of \$420.00 per year shall be used for the purpose of procuring safe transportation of funds from the office of the state treasurer to and from banks.

4. Stamps and Labels for Liquor Control Commission . . . . .	\$ 87,500	\$ 87,500
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Provided that out of the moneys appropriated by Item 1 hereof, \$500.00 is for additional salary of the state treasurer and \$400.00 is for additional salary of the deputy state treasurer.

Sec. 11. Attorney General:

1. Salaries . . . . .	\$ 80,780	\$ 80,780
2. Supplies and Expense . . . . .	\$ 6,600	\$ 9,600
3. Special Contingent Fund . . . . .	\$ 15,000	\$ 15,000

	1939	
3½. For proceedings, to be available to the governor . . . . .	\$ 2,000	

	1940	1941
4. Gift Tax Administration, salaries . . . . .	\$ 3,000	\$ 3,000

5. Criminal Apprehension Bureau:

a. Salaries .....	\$ 52,500	\$ 52,500
b. Supplies and expense ....	\$ 6,000	\$ 20,000
c. Radio Station .....	\$ 8,500	\$ 8,500

Provided that all moneys heretofore appropriated for the attorney general's office and continued in force and available to the attorney general by action under Section 124, General Statutes, 1923, and all balances of appropriations on hand at the end of the fiscal year are hereby continued in force and made available to him for any services of his office to June 30, 1941.

Provided that the appropriation for salaries in Item "a" hereof is subject to the condition that, in the event any employee or head of the department of said Criminal Apprehension Bureau is the recipient of a pension or annuity from any pension or retirement fund to which the state of Minnesota, or any of its subdivisions contributes any part, then the salary of such employee shall be reduced in an amount equal to such pension or annuity, unless such employee waives or foregoes such pension or annuity during his term of employment or office.

Sec. 12. State Board of Pardons:

1. Maintenance .....	\$ 2,000	\$ 2,000
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Sec. 13. State Board of Investment:

1. Salaries and Maintenance .....	\$ 6,700	7,600
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2. Supplies and Expense .....	500.00	500.00
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Sec. 14. State Board of Parole:

1. Board Expenses .....	\$ 8,500	8,500
2. Probation .....	\$ 61,500	62,500

Sec. 15. Civil Service Commission:

1. For salaries, supplies and ex- pense .....	\$ 75,000	60,000
	1939	
2. For salaries, supplies and ex- pense .....	\$ 15,000	

Sec. 16. Railroad and Warehouse Commission:

	1940	1941
1. Salaries .....	\$100,000	\$100,000
2. Supplies and expense .....	\$ 17,500	\$ 17,500
3. Motor Buses and Trucks .....	\$ 17,500	\$ 17,500
4. Public Stockyards .....	\$ 3,500	\$ 3,500
5. Weights and Measures .....	\$ 30,000	\$ 30,000

It is hereby provided that from the moneys appropriated by Item 1, there shall be available \$4,000 for each of the years ending June 30, 1940, and 1941, for the salary of an attorney, who shall be appointed by the Attorney General.

There is hereby appropriated the sum of \$1,500 for each of the years ending June 30, 1940, and June 30, 1941, out of the grain inspection fund, which sum is to be used as additional annual salary for members of the railroad and warehouse commission.

The railroad and warehouse commission is hereby authorized to appropriate from the grain inspection fund such moneys as

are properly chargeable to that activity, the same to be used in carrying on the work of its department.

**Sec. 17. Adjutant General:**

1. Salaries .....	\$ 30,000.00	\$ 30,000.00
2. Supplies and Expense .....	\$ 6,000.00	6,000.00
3. Indian War Pensions .....	\$ 2,000.00	2,000.00

Provided, that the amounts appropriated and such unexpended balances as are available shall be prorated amongst the pensioners carried on the Indian War Pension rolls.

4. National Guard .....	\$243,800.00	243,800.00
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For compensation, supplies and expenses as provided by law; to assist cities and villages in providing, equipping and maintaining armories, for the national guard, providing, that an equal amount be appropriated for the same purpose by each such city or village, not to exceed \$250 for each battery or company for a year, the same to be paid to the commanding officer or armory board in charge of such armory, provided further, that in the reorganization of the state militia, such cities and villages as have heretofore erected and maintained armories, shall be given preference in the organization of new companies. Of the amounts appropriated by Item 4, not to exceed \$2500 shall be available for each of the fiscal years ending June 30, 1940, and June 30, 1941, for rental of the Minneapolis and St. Paul



Municipal Flying Fields, respectively.

5.	Naval Militia .....	\$ 14,000.00	14,000.00
	<p>For compensation, supplies and expenses as provided by law; to assist villages in providing, equipping and maintaining armories for the naval militia; providing that equal amount be appropriated for the same purpose by each such city or village, not to exceed \$250 for each division or company, the same to be paid to the commanding officer or armory board in charge of such armory, provided further that in the reorganization of naval militia such cities and villages as have heretofore erected and maintained armories shall be given preference in the organization of new divisions or companies.</p>		
6.	For repairs to National Guard Armories .....	\$ 15,000.00	25,000.00
		1939	
7.	For repairs to National Guard Armories .....	\$ 10,000.00	
		1940	1941
8.	For burial of Soldiers and sailors .....		\$ 600.00
9.	For headstones, markers and sockets for soldiers' and sailors' graves .....	\$ 1,000.00	\$ 1,000.00
10.	Administration Soldier Welfare Division .....	\$ 10,000.00	\$ 10,000.00
		1939	
11.	Employees' Compensation ....	\$ 516.37	

## Sec. 18. Commissioner of Administration:

	1940	1941
1. Salaries .....	\$ 98,040.00	\$ 98,040.00
	1939	
2. Salaries .....	\$ 15,000.00	
	1940	1941
3. Supplies and expense .....	\$ 42,000.00	\$ 37,000.00
	1939	
4. Supplies and expense .....	\$ 5,000.00	
5. Printing Biennial Budget .....		\$ 2,500.00
	1940	1941
6. Perpetual Inventory System ...	\$ 10,000.00	2,000.00

## Sec. 19. Public Examiner:

1. Salaries .....	\$ 75,000.00	\$ 75,000.00
2. Supplies and Expense .....		9,000.00

## Sec. 20. Department of Agriculture, Dairy and Food:

	1940	1941
1. Salaries .....	\$ 46,440.00	\$ 66,440.00

Provided, that of the unexpended balance in the State Testing Mill \$40,000 thereof shall be deducted therefrom and added to Item 1 hereof, making a total available therefor for the year ending June 30, 1940 of \$86,440 and provided further that the sum of \$20,000 shall be deducted from Feeding Stuffs receipts for the years 1940 and 1941 and added to the sum of \$66,440 appropriated by Item 1 hereof making a total available therefor for the year ending June 30, 1941, of \$86,440.

2. Supplies and Expenses .....	\$ 24,000.00	\$ 29,000.00
3. Eradicating Noxious Weeds...	\$ 10,000.00	\$ 10,000.00

4.	Cold Storage, Marketing and Produce Inspection .....	\$ 34,000.00	\$ 34,000.00
5.	Seed Inspection .....	\$ 10,000.00	\$ 10,000.00
6.	Nursery Inspection .....	\$ 9,500.00	\$ 9,500.00
7.	Apiary Inspection .....	\$ 7,500.00	\$ 7,500.00
8.	Egg and Poultry Division ....	\$ 10,000.00	\$ 10,000.00
9.	Insect Control .....	\$ 2,500.00	\$ 2,500.00
10.	Canning Inspection .....	\$ 2,500.00	\$ 2,500.00
11.	Primary Noxious Weeds Eradi- cation .....	\$ 46,000.00	\$ 50,000.00

1939

12.	Employees' Compensation .....	\$ 105.64	
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1940

1941

## 13. Oil Inspection Division:

a.	Salaries .....	\$135,000.00	\$135,000.00
b.	Supplies and Expense ....	\$ 50,000.00	\$ 50,000.00
c.	Laboratory Equipment ....	\$ 1,200.00	\$ 1,200.00
d.	Salaries and expense col- lecting gas tax .....	\$ 27,000.00	\$ 27,000.00

1939

e.	Employees' Compensation \$	688.41	
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## Sec. 21. Commissioner of Banks:

1940

1941

1.	Salaries .....	\$ 60,000	\$ 60,000
2.	Supplies and expense .....	\$ 5,000	\$ 15,000
3.	To carry out the provisions of Laws 1939, Chapter 12 .....	\$ 10,000	\$ 10,000

## Sec. 22. Compensation Insurance Board:

1.	Salaries .....	\$ 8,000	\$ 8,000
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Sec. 23. Custodian of New Capitol, New Office Building  
and Historical Society Building:

1.	Salaries .....	\$170,000	\$170,000
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	1939	
2. Salaries .....	\$ 7,500	
	1940	1941
3. Supplies and expense .....	\$ 75,000	\$ 75,000
	1939	
4. Supplies and expense .....	\$ 18,000	
	1940	1941
5. Capitol Grounds .....	\$	\$ 600.00
6. Power House Improvements ..	\$ 17,200	
7. Special Improvements .....	\$ 14,000	
<p>Provided that the amount appropriated by Item 7, shall be used for repairing roofs, curbs, gutters, skylights, sidewalks, and ventilators in connection with the State Capitol Building.</p>		
8. New carpets for Governor's office .....	\$ 4,500	
	1939	
9. Employees' Compensation .....	\$ 607.86	
	1940	1941
10. Central Mailing Station, administration .....	\$ 4,500	\$ 4,500
	1939	
11. Central Mailing Station, administration .....	\$ 1,000	

#### Sec. 24. Commissioner of Securities:

	1940	1941
1. Salaries .....	\$ 21,500	\$ 21,500
2. Supplies and expense .....		\$ 2,500

#### Sec. 25. Surveyor General of Logs and Lumber:

1. Salaries .....	\$ 5,760	\$ 5,760
2. Supplies and expense .....	\$ 200.00	\$ 200.00

## Sec. 26. Department of Taxation:

	1940	1941
1. Salaries .....	\$ 42,000.00	\$ 42,000.00
2. Supplies and expense .....	8,000.00	8,000.00
3. Chain Store Tax Administration .....	4,500.00	4,500.00
4. Reassessment .....	1,000.00	1,000.00
5. Appraisal Department .....	4,000.00	4,000.00
6. Moneys and Credits .....	10,000.00	10,000.00
7. Tax appeal board for salaries, supplies and expense .....	12,000.00	12,000.00

Of the amount appropriated by Item 5 hereof, \$3,000 shall be used each year for the salary of a mining engineer.

## 8. Income Tax Division:

a. Salaries .....	\$130,000.00	\$130,000.00
b. Supplies and expense .....	45,000.00	45,000.00

The moneys appropriated under Items "a" and "b" of Subsection 8, are to be charged up to the income derived by the Income Tax Division as provided by General Laws 1933, Chapter 405, any provision in said act or other acts to the contrary notwithstanding, so that the expenses of collecting this fund shall be charged up to the fund and not to the revenue fund.

Provided that of the amount appropriated by Item 8, subsections "a" and "b" there shall be paid salaries, supplies and expense for investigation of foreign corporations.

## Sec. 27. State Law Library:

1. Salaries .....	\$ 11,000	\$ 11,000
2. Supplies and expense .....	\$ 2,000	\$ 2,000
3. Books and binding .....	\$ 10,000	\$ 10,000

**Sec. 28. State Board of Law Examiners:**

1. Salaries, expenses and supplies .....	\$ 7,500	\$ 7,500
	1939	
2. Salaries, expenses and supplies .....	\$ 5,000	

Provided that the fees collected by the State Board of Law Examiners are hereby reappropriated for salaries, expenses and supplies of the Board of Law Examiners.

**Sec. 29. Department of Conservation:**

**A. Administration:**

	1940	1941
1. Salaries and wages .....	\$ 15,000	\$ 15,000
2. Supplies and expense .....	\$ 3,000	\$ 3,000

Provided that of the amounts appropriated by Items 1 and 2 hereof, three-fourths of each of such items is hereby transferred and reappropriated from the fund known as "Game and Fish" on the books of the State Auditor and the records of the Game and Fish Division, and one-fourth of each of such items is hereby appropriated out of any money in the state treasury not otherwise appropriated.

**B. Division of Drainage and Waters:**

1. Salaries .....	\$ 20,000	\$ 20,000
2. Supplies and expense .....	\$ 7,500	\$ 7,500
3. Drain Tile Inspection .....	\$ 600.00	\$ 600.00
4. Stream Gauging .....	\$ 3,000	\$ 3,000

**C. Division of Forestry and Fire Prevention:**

	1940	1941
1. Salaries, Supplies and Expense .....	\$180,000.00	\$180,000.00
2. Fire Fighting .....	50,000.00	70,000.00

Of the amount appropriated by Item 2 hereof \$25,000 for the year ending June 30, 1940, and \$25,000 for the year ending June 30, 1941, is transferred and reappropriated from the fund known as Game and Fish licenses fund on the books of the state auditor and the records of the Game and Fish Division.

3. Equipment .....	18,000.00	18,000.00
4. Buildings and Towers .....	5,750.00	5,750.00
5. Nursery .....	5,250.00	5,250.00
6. Timber .....	30,000.00	30,000.00
	1939	
7. Employees' Compensation .....	4,882.14	

The unexpended amount remaining in the account Trespass on Tax Forfeited Lands is hereby cancelled into the General Revenue fund of the State.

D. Division of Lands and Minerals:

	1940	1941
1. Salaries .....	\$ 85,000.00	\$ 85,000.00
2. Supplies and Expense .....	5,000.00	22,000.00
3. Tax Forfeited Lands, Administration .....	5,000.00	5,000.00
4. Testing Low Grade Ores .....	9,000.00	9,000.00
	1939	
5. Employees' Compensation .....	120.24	

## Sec. 30. Commissioner of Insurance:

	1940	1941
1. Salaries .....	\$ 40,000.00	\$ 40,000.00
2. Supplies and Expense .....	8,000.00	8,000.00
3. Aid to Fire Departments ....	\$145,000.00	\$175,000.00

## Sec. 31. Livestock Sanitary Board:

1. Salaries .....	\$ 57,000	\$ 57,000
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Provided that out of the moneys appropriated by Item 1 hereof, \$5,000 shall be for the annual salary of the secretary of the Livestock Sanitary Board.

2. Supplies and expense .....	\$ 27,000	\$ 27,000
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3. Supplies and expense .....	1939 \$ 3,000	
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4. Tuberculosis control, expense fund .....	\$ 35,000	
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5. Tuberculosis control, general indemnity fund, and Tuberculosis control expense fund ....	1940 \$135,000	1941 \$120,000
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6. Bang's disease expense and indemnity fund .....	\$115,000	\$150,000
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7. Bang's disease indemnity and Bang's disease expense fund ..	1939 \$ 35,000	
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8. Employees' compensation .....	\$ 586.60	
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Provided that the amount appropriated by Item 3 hereof shall be deducted from the balance to the credit of the Hog Serum and Virus Revolving Fund on the books of the State Auditor.

Provided that any balances in the appropriations for General Indemnity and Expenses



for Accredited Counties may be used for any such purposes in the event that the appropriations for either thereof shall become exhausted; provided, further, that any of said funds may hereafter be used to assist the counties in the expense of the tuberculin testing of the cattle therein on the county area plan prior to the time such counties are officially designated as modified accredited areas where the county funds therefor are inadequate for that purpose, and provided further that when all of the appropriations named in this proviso have become exhausted the Livestock Sanitary Board shall not be required to make any further tests, notwithstanding any law to the contrary.

**Sec. 32. Board of Health:**

	1940	1941
1. Salaries .....	\$ 30,000.00	\$ 30,000.00
2. Supplies and Expense .....	5,000.00	5,000.00
3. Providing Free Antitoxins and other Biologics and Chemiotherapy for communicable diseases .....	12,000.00	14,000.00
4. Preventable Diseases and Laboratory .....	74,000.00	74,000.00
5. Sanitary Engineering and Laboratory .....	25,000.00	25,000.00
6. Protection for Maternity and Infancy .....	19,000.00	19,000.00
7. Indian Health Work .....	7,400.00	7,400.00
8. Venereal Diseases and Education Venereal Diseases .....	20,000.00	20,000.00
9. For aid to typhoid Carriers ....	7,000.00	7,000.00

	1939	
10. For aid to Typhoid Carriers . . .	2,200.00	
	1940	1941
11. Stream Pollution Survey . . . . .	7,000.00	7,000.00

Of the amounts designated by Item 11 for the years therein designated, the sum of \$5,000 is hereby transferred and reappropriated from the fund known as Fish Lakes Improvement Fund on the books of the state auditor and the records of the Game and Fish Division.

	1939	
12. Employees' Compensation . . . .	3,213.66	
	1940	1941
13. Hotel Inspection . . . . .	35,000.00	35,000.00

The department of health is hereby authorized to expend the moneys paid into the department for the certification of milk, for the support of the branch laboratory of the department maintained at the City of Duluth, and fees received at the venereal disease clinic maintained at the State University in defraying the expense incurred in the carrying on of these respective activities.

#### Sec. 33. Labor and Industry:

1. Salaries . . . . .	\$205,000	\$205,000
2. State employment service . . . . .	\$ 15,000	\$ 15,000
3. Supplies and expense . . . . .	\$ 33,000	\$ 33,000
4. Administration of Voluntary Apprenticeship Law . . . . .	\$ 4,500	4,500

	1939	
5. Employees' Compensation . . . . .	\$ 3,539.82	

Provided, however, that the various divisions of said department shall continue to operate as now set up upon the books of the Commission of Administration and Finance, and that the budget request previews of the department shall be submitted according to such divisions, and that no funds shall be transferred from one division of such department to any other without the express consent of the Budget Commissioner.

The above appropriations include in Item 1, \$2,640 for each of the fiscal years and in Item 3, \$350,000 for each of the fiscal years, for the Division of the Deaf.

**Sec. 34. Liquor Control Commission:**

	1940	1941
1. Salaries .....	\$ 75,000	\$ 75,000
2. Travel and subsistence .....	\$ 20,000	\$ 20,000
3. Office expense and equipment ..	\$ 7,000	\$ 10,000

No expenses or salaries of the Liquor Control Commission shall be charged against any receipts thereof from and after the passage of this act.

**Sec. 35. General Contingent Fund:**

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| 1. To be expended under the supervision of the Legislative Emergency Committee ..... | \$150,000 | \$150,000 |
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**Sec. 36. Unexpended balances reappropriated.** — Unexpended balances on June 30, 1939, in the several appropriations heretofore made to the departments and activities named in this act are hereby reappropriated and made available for the fiscal years ending June 30, 1940, and June 30, 1941, respectively, for the purposes for which such appropriations were made. Where an appropriation is made in this act and

there remains a balance in a previous appropriation for the same purpose, such balance shall be added to and become a part of such appropriation, except as herein otherwise specifically provided, and except the balances remaining in the Motor Vehicle Division of the Secretary of State's office which balances are to be covered into the Trunk Highway Fund.

**Sec. 37. State Auditor and Treasurer to pay inheritance tax to counties.**—The state auditor and state treasurer are hereby authorized to pay to the county treasuries of the several counties of the state on or before November 1, 1940, and 1941, the amounts due the respective counties as their share of the state inheritance tax under the provisions of Section 21-D, Chapter 209, General Laws 1911, and acts amendatory thereof.

**Sec. 38. Shall not expend money except purposes for which it is appropriated.**—It is hereby made illegal for any official or head of any State department or any employee thereof to use monies appropriated by this act or fees collected for any other purpose than the purpose for which such moneys have been appropriated and any such act by any head of a department or any state official is hereby declared to be illegal and be cause for immediate removal of such official or head of a state department from the position he holds with the government of this state, or if proof is made of such charge before any judge of any District Court of this state such Court may cause such official or head of a state department to be removed upon proof being duly made of the misappropriation or for any other purpose than which the appropriation was made, except in an emergency and then only with the approval of the Commission of Administration and Finance.

**Sec. 39. Appropriation for state compensation revolving fund.**—There is hereby appropriated the sum of \$3,396.87 to the State Compensation Revolving Fund to reimburse said fund for payments made therefrom to pay for workmen's compensation to employees injured in relief projects prior to the year 1938.

**Sec. 40. To be expended subject to provisions of law.**—All the foregoing appropriations herein contained are to be expended subject to the provisions of Chapter 426, Session Laws of 1925. No appropriation shall become available for expenditure until such estimates as required by Section 5, Article III of such act, shall have been approved by the Commissioner of Administration. No obligation involving expenditure of money shall be entered into unless there is a balance in the appropriation available not otherwise encumbered to pay obligations previously incurred.

**Sec. 41. Not to employ publicity representatives—Exceptions.**—No state department, bureau, or division, whether the same operates on funds appropriated or receipts or fees of any nature whatsoever, except the Department of Rural Credits, Highway Department and Game and Fish Division, shall use any of such funds for the payment of the salary or expenses of a publicity representative. The head of any such department, bureau or division shall be personally liable for funds spent contrary to this provision. This act shall not be construed, however, as preventing any such department, bureau or division, from sending out any bulletins or other publicity required by any state law or necessary for the satisfactory conduct of the business for which such department, bureau or division was created.

**Sec. 42. Law repealed.**—Laws 1937, Chapter 446, is hereby repealed.

**Sec. 43.** This act shall take effect and be in force from and after its passage.

Approved April 22, 1939.

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#### CHAPTER 423—S. F. No. 961

*An act to amend Mason's Minnesota Statutes of 1927, Section 2206, relating to limitations on proceedings for the assessment and collection of taxes; imposing penalties upon taxes for years prior to 1939 imposed by Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive; relating to the taxation of stocks of corporations as defined by said Section. 2337 and relating to criminal prosecutions in connection with returns of money and credits for taxation.*

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

**Section 1. Limitation in proceedings for assessment and taxes.**—Mason's Minnesota Statutes of 1927, Section 2206, is hereby amended to read as follows:

**"2206. (1)** *Except as hereinafter provided* the right to assess property omitted in any year, or to reassess taxes upon property prevented from being collected in any year, either as authorized and directed by this chapter or otherwise, shall not be defeated by reason of any limitation contained in any statute of this state, and, except as otherwise provided in this chapter, there shall be no limitation of time upon the right