items or lump sum amounts at the time of making the tax levy for such fund as required by Sections 1, 2, and 3 of this act.

- (d) The term "appropriation" shall mean a resolution adopted by the board or commission having jurisdiction, authorizing an expenditure or expenditures for a specified purpose out of an item previously established and set up in the itemized statement for any fund, or from the unappropriated balance in any revolving account.
- Sec. 11. Law repealed.—Laws 1933, Chapter 371, is hereby repealed.
- Sec. 12. When effective.—Sections 1, 2 and 3 of this act shall take effect upon the passage and approval hereof, and shall govern the tax levy for the year 1942 and subsequent years. The remaining sections of this act shall be in effect on and after January 1, 1942.

Approved April 2, 1941.

CHAPTER 119--H. F. No. 249

An act legalizing proceedings of certain villages and their governing bodies relating to the acquisition of water and electric utilities for the furnishing of water and light to the village and its inhabitants and adjacent areas, including the areas within the limits of a city of the first class, and the granting of franchises by the city, and the issuance of electric and water revenue certificates payable from earnings of the utilities. Be it enacted by the Legislature of the State of Minnesota:

Section 1. Proceedings acquiring water and electric utilities legalized.—In all cases where any village, pursuant to resolutions of its village council, has heretofore contracted to purchase as a unit a water utility and an electric utility which had been furnishing water and electricity to the village and its inhabitants and areas adjacent thereto, including such areas lying within the territory of a city of the first class, together with improvements contracted to be made to such utilities, and the proposals so to purchase has been approved by more than a majority of the qualified voters of the village voting thereon at a special election called and held for that purpose and contracts have been made for the furnishing of water to such utilities and granting a franchise in respect thereto and contracts or franchises have been entered into by and between such village and city of the first class, and

the village council has by resolution determined to issue and deliver to the vendor of such utilities, to evidence the purchase price thereof, its electric and water certificates payable solely from the earnings of both such utilities, such contracts, resolutions, franchises, election and other proceedings, and the revenue certificates issued or to be issued in accordance therewith, are hereby in all things legalized, and such revenue certificates shall be valid and binding negotiable obligations of the village, but payable solely from the revenues of both such utilities.

Sec. 2. Act remedial.—It is hereby expressly found and determined that this act is remedial in nature.

Sec. 3. Not to apply to pending actions.—This act shall not apply to any action or proceeding now pending in any court.

Approved April 4, 1941.

CHAPTER 120-H. F. No. 486

An act relating to leave of absence for and reinstatement of public officers and employees serving in the military or naval forces of the state or the United States, repealing Mason's Supplement 1940, Section 2425.

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

Section 1. Subdivision 1. Leave of absence for state officers and employees—pay allowance while on leave.—Subject to the conditions hereinafter prescribed, any officer or employee of the state or of any political subdivision, municipal corporation, or other public agency of the state who shall be a member of the national guard, the naval militia, or any other component of the militia of the state now or hereafter organized or constituted under state or federal law, or who shall be a member of the officers' reserve corps, the enlisted reserve corps, the naval reserve, the marine corps reserve, or any other reserve component of the military or naval forces of the United States now or hereafter organized or constituted under federal law, shall be entitled to leave of absence from his public office or employment without loss of pay, seniority status, efficiency rating, vacation, sick leave, or other benefits for all the time when he is engaged with such organization or component in training or active service ordered or authorized by proper authority pursuant to law, whether for state or federal purposes, but not exceeding a total of 15 days in any calendar year. Such leave shall be allowed only in case the required military or naval service is satisfactorily performed, which shall be