

## CHAPTER 160—H. F. No. 258

*An act relating to the apportionment and use of moneys accruing to the state road and bridge fund from the excise tax on gasoline; amending Mason's Supplement 1940, Sections 2720-92b and 2720-92d.*

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2720-92b, is hereby amended to read as follows:

"2720-92b. State Auditor, State Treasurer and State Highway Commissioner to apportion funds.—On or before the first Tuesday in April of each year the commissioner of highways, the state treasurer and the state auditor shall estimate the probable sum of money that will accrue during the current calendar year to the state road and bridge fund from the excise tax on gasoline, and after first setting aside \$1,200,000 to be expended for state aid roads, shall apportion the balance of the sum among the several counties of the state for county aid roads as herein provided and the commissioner of highways shall forthwith send a statement of such apportionment to the state auditor and to the county auditor of each county showing the amount apportioned to each county during such year for county aid roads."

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2720-92d, is hereby amended to read as follows:

"2720-92d. Limitation of amount to each county.—Not less than three-fourths of one per cent nor more than three per cent of the moneys accruing to the state road and bridge fund apportioned for expenditure on county aid roads shall be apportioned to any one county in any one year. In the making of such apportionment regard shall be had to the mileage of county and town roads and the traffic needs and conditions of the respective counties."

Approved April 9, 1941.

## CHAPTER 161—H. F. No. 259

*An act relating to public highways and the apportionment of the state road and bridge fund for state aid roads; amending Mason's Supplement 1940, Section 2559.*

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2559, is hereby amended to read as follows:

"2559. State road and bridge fund apportioned—1 mill road tax repealed.—Subdivision 1. For the purpose of state aid in the construction and improvement of public highways, \$1,200,000.00 of the moneys accruing to the state road and bridge fund from the excise tax on gasoline, together with all moneys accruing from the income derived from investments in the internal improvement land fund, or that may hereafter accrue to the fund, and all other moneys accruing to the state road and bridge fund, however provided, but excluding moneys derived from the excise tax on gasoline other than said \$1,200,000.00, shall be expended on state aid roads.

Subdivision 2. On or before the first Tuesday in April of each year the commissioner of highways, the state treasurer and the state auditor shall estimate the probable sum of money that will accrue to the state road and bridge fund during the current year, for expenditure on state aid roads and after first setting aside therefrom an amount not exceeding \$50,000.00 for a reserve maintenance fund, to be expended as hereinafter provided, shall apportion the balance of the state road and bridge fund allocated for state aid roads among the different counties of the state and the commissioner of highways shall immediately send a statement of such apportionment to the state auditor and to the county auditor of each county, showing the amount apportioned to each county for expenditure during such year. The amount so apportioned to each county shall be paid by the state to the county auditor of each of said counties out of the state road and bridge fund in the manner provided by law.

Subdivision 3. Not less than one per cent nor more than three per cent of the state road and bridge fund apportioned for expenditure on state aid roads available in any year and remaining after setting aside the funds hereinbefore provided for, shall be apportioned to any county.

Subdivision 4. The amount so apportioned to each of the counties for state aid roads shall be expended by the county board of each county in constructing, improving and maintaining state aid roads therein in conformity with the provisions of law now existing governing such expenditure on state aid roads, provided that at least forty per cent of the money so apportioned to each county shall be used for maintenance of state aid roads and bridges therein.

Subdivision 5. That any state aid heretofore apportioned to any county, but not yet paid over to the county, shall be paid to such county when and as soon as said state aid shall become due and payable under existing law notwithstanding any provision in this act."

Approved April 9, 1941.