

**SESSION LAWS**  
of the  
**STATE OF MINNESOTA**  
PASSED AND APPROVED DURING THE FIFTY-  
THIRD SESSION OF THE STATE LEGISLATURE  
COMMENCING JANUARY 5, 1943

---

CHAPTER 1—S. F. No. 8

*An act relating to deductions from the salaries and wages of state officers and employees for federal taxes.*

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

Section 1. **Victory tax fund established—State Treasurer to be custodian.**—There is hereby created and established the Victory Tax Fund in which shall be deposited all deductions made pursuant to this act. The State Treasurer shall be ex-officio the custodian of all moneys deposited with him to the credit of the Victory Tax Fund and his general bond to the state shall cover all liability for his acts as custodian thereof. Such moneys shall be subject to all provisions of law governing the keeping and disbursement of state moneys, so far as applicable, except as otherwise herein provided.

Sec. 2. **Commissioner of Administration to act as agent for the United States.**—The commissioner of administration is authorized and empowered to cooperate with an act as agent for the United States of America in the collection of any tax now or hereafter imposed by the United States of America upon any officer

or employee of the state of Minnesota or his salary or wages which is to be collected by withholding it from the salary or wages of the officer or employee. The head of each department of the state is hereby required to cause such tax to be withheld by causing the necessary deduction to be made from the salary or wages of each of said persons on every payroll abstract and to approve one voucher payable to the State Treasurer, Custodian, Victory Tax Fund, for the aggregate amount so deducted from the salaries or wages covered by said payroll abstract, provided that deductions from salaries or wages of officers or employees paid direct by any institution or agency of the state shall be made by the officer or employee authorized by law to pay such salaries or wages. Whenever an error has been made with respect to a deduction hereunder, proper adjustment shall be made by decreasing or increasing subsequent deductions. All warrants and checks for deductions hereunder shall be remitted promptly to the State Treasurer who shall deposit the amount thereof to the credit of the Victory Tax Fund. The money so deposited with the State Treasurer shall be paid out upon authorization of the commissioner of administration by state warrant payable to the proper Federal authority or such other person as may be authorized by law of the United States of America to receive the same. Such portion of said fund as may be necessary to discharge the obligation of the State of Minnesota to the United States of America now or hereafter imposed by any law of the United States of America requiring deductions from salaries or wages is hereby appropriated for such purpose.

**Sec. 3. Commissioner to make reports.**—The commissioner of administration shall, as required by proper Federal authority, make all necessary reports of deductions made hereunder and cause the moneys so deducted to be paid out as herein provided.

**Sec. 4. Officers and employees to report to Commissioner as required.**—All officers and employees shall prepare and transmit to the commissioner of administration such information and forms as he may require for the purposes of this act.

Approved January 14, 1943.

---

## CHAPTER 2—H. F. No. 7

*An act relating to county employees and their compensation in counties having a population of more than 250,000 and less than 350,000 inhabitants.*