

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.

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

Section 1. Definitions.—When used in this act the following words and phrases have the meaning ascribed to them in this section:

(1) County government means all officers and agencies of the county.

(2) County means any county which now has or hereafter may have a population of 250,000 and less than 350,000 inhabitants.

Sec. 2. Compensation to be fixed by County Board.—Except as otherwise provided herein, the compensation of all officers and employees of the county government shall be fixed by the county board.

Sec. 3. Temporary employees.—The county board may authorize the employment in emergencies of temporary employees; provided that conditions constituting an emergency shall be defined by the county board by resolution.

Sec. 4. Application of act.—Subdivision 1. This act shall not apply to any elective officer or to any officer or employee whose compensation is provided for by Laws 1923, Chapter 77, Laws 1927, Chapter 155, Laws 1929, Chapter 371, Laws 1939, Chapter 362, or Mason's Minnesota Statutes of 1927, Section 8258 and 8649.

Subdivision 2. This act shall be subject to Laws 1941, Chapter 513, and acts amendatory thereof.

Sec. 5. Inconsistent acts repealed.—Except as otherwise provided herein all acts or parts of acts which are inconsistent with this act are hereby expressly repealed to the extent of such inconsistency.

Sec. 6. Effective January 1, 1943.—This act shall be effective from and after January 1, 1943.

Approved January 14, 1943.

CHAPTER 3—S. F. No. 16

(AMENDING SECTION 161.03 MINNESOTA STATUTES 1941.)

An act relating to the trunk highway fund, providing for the