

Sec. 2. Law amended—mileage of members.—Laws 1943, Chapter 326, Section 1, is hereby amended to read as follows:

Each member shall receive mileage at the rate of fifteen cents per mile for the distance necessarily traveled in going and returning from the place of meeting; computed from his place of residence.

Sec. 3. Effective January, 1945.—*This act shall take effect and be in force from and after the first Tuesday after the first Monday in January, 1945.*

Approved April 24, 1943.

CHAPTER 630—S. F. No. 1288.

(AMENDING SECTION 290.62 MINNESOTA STATUTES 1941.)

An act relating to the distribution of the revenues derived from income taxes; amending Mason's Supplement 1940, Section 2394-57, as amended by Laws 1941, Chapter 445.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2394-57, as amended by Laws 1941, Chapter 445, is amended to read as follows:

“2394-57. **Distribution—refunds.**—The revenues derived from the taxes, interest and penalties under Mason's Supplement 1940, Section 2394-1 to 2394-61, inclusive, shall be paid into the state treasury; and be credited to a special fund to be known as “Income Tax School Fund,” and be distributed as follows:

(a) There shall be paid from said Income Tax School Fund all refunds of taxes erroneously collected from taxpayers under Mason's Supplement 1940, Sections 2394-1 to 2394-61, inclusive, as provided herein.

(b) There shall be transferred each year from said fund to the General Revenue Fund the amount expended from the latter fund for expenses of administering Mason's Supplement 1940, Sections 2394-1 to 2394-61, inclusive.

(c) Out of the balance in said income Tax School Fund after meeting the requirements of subsections (a) and (b), there shall be distributed to each school district of the state, including municipi-

palities operating their own school, an amount equal to \$10.00 per child between the ages of six years and sixteen years, both years inclusive, residing in such district, provided that a child in his sixteenth year shall be included only if in actual attendance in school. *Providing also that if a child attends another district to obtain a high school education, the \$10 per child shall be paid to the district maintaining such public high school where the child attends, but this shall not apply to any county where the high school district may require the payment of tuition in addition to the state non-resident high school tuition as provided by the terms of Chapter 328, Laws of 1941.* The school census taken during the fiscal year shall be used as the basis for computing the amount due each school district. Except as otherwise provided by any law heretofore or hereafter passed with respect to particular school districts, the money so distributed shall be used for the following purposes only:

(1) Payment or providing for the payment of any bonded or other indebtedness of such district outstanding January 1, 1933.

(2) Providing for the payment of any bonded or other indebtedness thereafter incurred until such debts are fully paid or payment thereof provided for.

(3) Any such revenue not required to pay or provide for the payment of any such indebtedness shall be used to pay current operating expenses and to reduce and replace levies on real and personal property.

(4) Where the county auditor is required by any law to levy a tax to pay any interest or principal of any bonded indebtedness of a school district, such district may on or before October 1 of any year pay any of such money available therefor to the county treasurer to pay any interest or principal maturing or becoming due during the next ensuing year, in which case the auditor shall reduce the amount of the levy so required to be made by him by the amount so paid to the treasurer.

(d) If any money remains in said Income Tax School Fund after making the distribution specified in subsection (a), (b) and (c), such balance, not in excess, however, of the amount appropriated for such purpose, shall be used to pay special school aid provided by law, and the amount so used shall be deducted from the appropriation therefor.

(e) The money available for distribution under subsections (c) and (d), shall be distributed by the state board of education semi-annually, in the same manner, as nearly as practicable, as now

provided by law governing the distribution of state funds by said board, except that each school district shall be entitled to receive the money distributable under subsection (c) without being subject to any conditions.

(f) All money collected up to and including December 31, 1937, irrespective of the year for which taxes were assessed and from which have been deducted the sums required for the payment of all costs of administration incurred, and paid prior to said December 31, 1937, and for the payment of all refunds granted prior to said December 31, 1937, and not heretofore distributed, shall be distributed on the basis of school population within such district of compulsory school age and shall be based on the 1936 school census; this distribution shall be additional to the amounts provided in subsection (c) hereof and used only for the purposes therein stated.

(g) All money collected on and after Jan. 1, 1938, irrespective of the year for which such taxes were assessed shall be distributed as provided in subsection (c) hereof; provided, that in common school districts which have no debt and where no school is conducted but where educational facilities are provided by contract with another public school, the income tax accruing to said common school district may, by a majority vote of the governing board of such common school district, be assigned to the public school providing the educational facilities for the pupils of such common school district, for the purpose of aiding in the liquidation of bonded indebtedness incurred in construction of school buildings in the district affording such educational facilities under contract with such common school district. The assignment of such income tax shall not be construed as compensation for providing educational facilities for the students of such common school district but in addition thereto, and only for the purpose herein designated."

Approved April 24, 1943.

CHAPTER 631—S. F. No. 1318.

An act to appropriate money for the payment of claims against the State of Minnesota; to provide for tax and other refundments; to provide for the reimbursement and compensation of certain employees of the State having claims for personal injuries sustained or for loss or damage of property incurred while engaged in the