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

County Board to provide for tax for county build-Section 1. ings in certain cases.—The board of county commissioners in any county in this state now or hereafter having a population of not less than 15,000 or more than 18,000, according to the 1940 federal census, and having a taxable assessed valuation, exclusive of money and credits, of not less than \$6,500,000 nor more than \$8,500,000 and containing not less than 20 nor more than 22 full and fractional congressional townships, may hereafter annually levy a tax which will produce an amount not exceeding \$12,000 for the purpose of providing funds for the present or future construction or reconstruction of a building used or to be used for the administration of its county affairs and for court house purposes; the acquisition of the necessary grounds therefor, and the purchase of the necessary office furniture and equipment to be used in connection therewith. The proceeds from any tax so levied shall be credited to a fund to be created by the county board, and known as the "special county building and sinking fund". Any money credited to such fund shall be used solely for the purposes provided for herein.

Approved February 25, 1943.

CHAPTER 77—H. F. No. 478

(Amending Section 118.12 Minnesota Statutes 1941.)

An act relating to investment of town or school district funds; amending Mason's Supplement 1940, Section 1973-14.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 1973-14, is amended to read as follows:

1973-14. Deposit of town and school district funds with county treasurer in certain cases.—Whenever the town board of any town or the school board of any school district in this state, by a unanimous resolution, deem it advisable, such town board or school board may invest such amount of funds in such town or school treasury as will not, in the opinion of such board, be needed by such town or school district during the fiscal year, in any of the bonds of any county, city, town, village, school district, drainage or other district created pursuant to law for public purposes

in Minnesota, Iowa, Wisconsin and North and South Dakota, or in bonds of the United States of America, or in the bonds of any city, county, town, village, school district, drainage or other district created pursuant to law for public purposes in the United States, containing at least 3,500 inhabitants provided that the total bonded indebtedness of any such municipality or district shall not exceed ten per cent of its assessed valuation.

Approved February 25, 1943.

CHAPTER 78—H. F. No. 550

An act authorizing county boards in certain counties to make a tax levy for Sanatorium maintenance in excess of existing limitations.

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

Section 1. County Board to levy tax for sanatorium maintenance in certain cases.—In any county in this state now or hereafter having a population of less than 18,000 and more than 16,000, and having not less than 56 and not more than 58 full or fractional congressional townships, the county board may levy a tax for sanatorium maintenance at such a rate and in such an amount in excess of existing limitations as will produce sufficient revenue to pay the county's share of sanatorium maintenance costs out of the sanatorium fund, provided, that no levy shall be made at a rate in excess of ten mills.

Approved February 25, 1943.

CHAPTER 79—S. F. No. 139

(Amending Sections 296.01, 296.03, Minnesota Statutes 1941.)

An act relating to tax on gasoline, repealing Mason's Minnesota Statutes of 1927, Sections 2720-70 and 2720-73.

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

Section 1. Laws repealed.—That Mason's Minnesota Statutes of 1927, Sections 2720-70 and 2720-73, be expressly repealed.

Approved February 25, 1943.