

sion 3 above, during dependency, until 66 $\frac{2}{3}$ per cent of the daily wage of the deceased at the time of injury shall have been exhausted; provided, that such compensation shall not exceed \$7,500 in case of a dependent wife, child, children, or orphan, or continue beyond 300 weeks in case of any other dependent; but the total compensation to be paid to full actual dependents of a deceased employee shall not exceed in the aggregate \$24.00 per week.

Approved April 18, 1945.

CHAPTER 390—H. F. No. 240

An act relating to teachers retirement fund associations; and to amend Minnesota Statutes 1941, Sections 135.23 and 135.24.

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

Section 1. Minnesota Statutes 1941, Section 135.23, is amended to read as follows:

135.23. Contribution by teachers; taxation. *The plan shall include a provision that only such teachers as make a contribution to the fund, as provided in the plan, shall be entitled to the benefits thereof, and may include a provision that a portion of the fund shall be raised by taxation upon the property of the city, it being understood that all teachers who are willing to comply with the terms and conditions of the articles of association and by-laws of the association shall be entitled to participate in the benefits of the fund.*

In any city of the first class where no automatic or compulsory retirement plan affecting such teachers has been established, every teacher coming within the provisions of this act who shall have attained the age of 70 years as of June 30, 1942, and any teacher who shall have attained the age of 69 years as of June 30, 1943, and any teacher who shall have attained the age of 68 years as of June 30, 1944, and thereafter any teacher who shall have attained the age of 68 as of June 30 of any year, shall be automatically retired and severed from the service in the respective school system.

In any city of the first class, the plan, subject to the approval of the city council of such city, may provide that any member applying for an annuity shall be entitled to an annuity

on the single life plan, or its actuarial equivalent under any optional method of retirement provided in the articles of the association, from city deposits at least equal to \$2.00 per month for each year of teaching service in such city. Such annuity payments shall not commence until the member has reached the age of 55 years, and has completed 20 years of teaching service in such city. Where the aggregate of the city deposit to the credit of such member will not provide the minimum annuity prescribed, the city deposit shall be increased in the year of retirement to the amount necessary to provide such minimum annuity. Except as herein provided, the provisions for city deposits in such plan in any city of the first class shall not be altered by the provisions of this paragraph. City deposits as used herein is hereby defined as that portion of the fund to be raised by taxation upon the property of the city.

Sec. 2. Minnesota Statutes 1941, Section 135.24, is amended to read as follows:

135.24. Tax levies. *When the plan is adopted, and the association is formed and incorporated, the proper officers of the association shall certify annually to the proper authorities, who have charge of the levying of taxes for school purposes in the city and in the county in which the city is located, the amount which it will be necessary to raise by taxation in order to carry out the plan so adopted, for the coming year, and it shall be the duty of the authorities so having charge of the levying of taxes to include in the tax levy for the ensuing year, a tax in addition to all other taxes, the rate allowed to be levied or expended for the cost of government by the charter of any city affected by this act, sufficient to produce so much of the sum so certified as the said authorities having charge of the levying of taxes for school purposes in said city shall approve, provided, however, that any portion of the sum so certified which is not included in the tax so levied and collected shall be increased with interest at the rate currently earned on the invested funds of the Association and added to the amount certified for the ensuing year, and provided that in cities other than those of the first class to which this law is applicable, the tax shall in no event exceed one-tenth of a mill upon each dollar of the assessed value of all taxable property of the city unless the authorities having charge of the levying of taxes for school purposes in such last mentioned cities shall determine that a larger tax than one-tenth of a mill upon all taxable property of the city should be levied, in which event the amount so determined shall be levied, which shall in cities other than cities of the first class, in no event exceed three-tenths of a mill upon each dollar of the assessed value of all*

taxable property of *the* city. *The* tax shall be collected as other taxes are collected in *the* city and when so collected paid over to the treasurer of *the* association to be held and disbursed in accordance with the provisions of *the* plan so to be adopted.

Any such association formed by the teachers employed by any independent school district, in any city of the first class the territorial limits of which school district coincide with the territorial limits of such city, and the government of *the* independent school district, not provided for in the charter of *the* city, shall not pay to any beneficiary more than \$1,800 as an annuity in any one year, except that in cases where the amount paid in by any member, with interest to the time of retirement, would provide an annuity in excess of \$900.00, then such association may pay an annuity of \$900.00 from public funds in addition to the annuity which *the* member's contributions with interest to the time of retirement, would provide, or the equivalent thereof.

This enactment shall not affect the annuities or rights to annuities of any members of such association who, at the time of this enactment, are being paid annuities, or any members who now are, or, prior to July 31, 1940, will be eligible to retirement, and shall have retired prior to *that* date; and, at the time *the* association shall certify to the board of education in any year the amount necessary to be raised by taxation, it shall file with the clerk of *the* board an itemized statement of its assets and liabilities at the close of the fiscal year, an itemized statement of receipts and disbursements for *the* year, and a list of the annuities paid during *the* year; and all the records of such association shall be open to reasonable public inspection.

Approved April 18, 1945.

CHAPTER 391—H. F. No. 431

An act relating to education and the teaching of certain courses of study in high schools, and appropriating money therefor.

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

Section 1. Study of seed analysis and germination. For the purpose of providing for a course of instruction in high