

(regardless of whether such money is received in one or more taxable years and regardless of whether or not the money which is not so expended constitutes gain).

Sec. 4. Application. The provisions of this act shall apply to all taxable years beginning after December 31, 1944.

Approved April 23, 1945.

CHAPTER 597—H. F. No. 975

An act relating to salaries and compensation of county officers in counties having not less than 41, nor more than 43, whole or fractional congressional townships and an assessed valuation of not less than \$6,000,000, nor more than \$12,000,000, exclusive of money and credits and a population of not less than 25,000, nor more than 30,000, according to the federal census of 1930; amending Laws 1939, Chapter 99; Section 13.

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

Section 1. Laws 1939, Chapter 99, Section 13, is amended to read as follows :

Sec. 13. Salary of county engineer. The county engineer, shall receive such sum as the board of county commissioners shall fix and determine, not however exceeding the sum of \$3,600 per year.

Approved April 23, 1945.

CHAPTER 598—H. F. No. 990

An act relating to the state civil service, providing for basic rates of pay and economic adjustment increases thereunder; amending Minnesota Statutes 1941, Section 43.12, Subdivision 2, as amended by Laws 1943, Chapter 639, and