

(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

43.01 by adding four new subdivisions; and repealing Laws 1939, Chapter 431, Article II, Section 21, Clause (d), and Minnesota Statutes 1941, Section 43.12, Subdivision 4.

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

Section 1. **Definitions.** Minnesota Statutes 1941, Section 43.01, is amended by adding four subdivisions to read as follows:

Subd. 6. The word "department" means the department of civil service.

Subd. 7. The word "board" means the civil service board.

Subd. 8. The word "director" means the director of the state civil service.

Subd. 9. "Rate of pay" means rate of pay for a work month, and "salary" means compensation for a work month.

Sec. 2. Minnesota Statutes 1941, Section 43.12, Subdivision 2, as amended by Laws 1943, Chapter 639, is amended to read as follows:

Subd. 2. Schedule of salaries. The director of the state civil service may propose amendments to salary schedules now or hereafter in effect when necessary to correct inequities or inequalities. Such salary and wage schedules when approved by the civil service board after public hearing shall be submitted to the commissioner of administration, who may approve, amend or reject, such schedules. When approved by the commissioner of administration, they shall be used by the commissioner in connection with all pay-rolls and accounting records and with all budget estimates for all departments or agencies of the state government. The salary schedules for each class, grade, and group shall be submitted to the legislature at the opening of the next legislative session. Unless changed by the legislature the salary and wage schedules so prepared by the director of the civil service and approved by the civil service board and the commissioner of administration shall become the current official compensation rates applicable to the various classes and grades as enumerated.

(1) *The following salary ranges are established as the basic rates of pay for state employees in the classified service under the state civil service act:*

	<i>Minimum</i>	<i>to</i>	<i>Maximum</i>
Range No. 1	\$ 90	to	\$ 115
Range No. 2	\$ 95	to	\$ 120
Range No. 3	\$ 100	to	\$ 130
Range No. 4	\$ 105	to	\$ 135
Range No. 5	\$ 110	to	\$ 140
Range No. 6	\$ 115	to	\$ 145
Range No. 7	\$ 120	to	\$ 150
Range No. 8	\$ 125	to	\$ 155
Range No. 9	\$ 130	to	\$ 160
Range No. 10	\$ 135	to	\$ 165
Range No. 11	\$ 140	to	\$ 180
Range No. 12	\$ 150	to	\$ 190
Range No. 13	\$ 160	to	\$ 200
Range No. 14	\$ 170	to	\$ 210
Range No. 15	\$ 180	to	\$ 220
Range No. 16	\$ 190	to	\$ 230
Range No. 17	\$ 200	to	\$ 250
Range No. 18	\$ 210	to	\$ 260
Range No. 19	\$ 220	to	\$ 270
Range No. 20	\$ 230	to	\$ 280
Range No. 21	\$ 240	to	\$ 290
Range No. 22	\$ 250	to	\$ 310
Range No. 23	\$ 265	to	\$ 325
Range No. 24	\$ 280	to	\$ 340
Range No. 25	\$ 295	to	\$ 355
Range No. 26	\$ 310	to	\$ 370
Range No. 27	\$ 325	to	\$ 385
Range No. 28	\$ 340	to	\$ 400
Range No. 29	\$ 350	to	\$ 420
Range No. 30	\$ 370	to	\$ 440
Range No. 31	\$ 390	to	\$ 460
Range No. 32	\$ 410	to	\$ 480
Range No. 33	\$ 430	to	\$ 500
Range No. 34	\$ 450	to	\$ 530

(2) Each salary range set forth in clause (1) shall include five equal salary increases, from the minimum to the maximum of the range, each such increase, for the purpose of this act, to be termed a step.

(3) None of the provisions of this act shall apply to employees in the classified service under the state civil service act who are paid on a fee basis, or to such employees who are department heads.

Sec. 3. Classes of employment assigned to proper salary range. Subdivision 1. The director shall, as soon as prac-

licable after the final enactment of this act, assign each class of employment in the classified service, established pursuant to Minnesota Statutes 1941, Section 43.12, Subdivision 1, to one of the salary ranges established by this act and prepare schedules showing the salary ranges for each class, grade, or group of positions in the classification as assigned by him. No class of employment shall be assigned to a salary range established by this act which has a minimum salary which is more than \$25.00 in excess of the minimum salary of the range to which that class of employment was assigned prior to the effective date of this act. These schedules, when approved by the board, after public hearing, shall be submitted to the commissioner of administration, who shall determine whether funds are available to meet such schedules. The Commissioner of administration may approve, amend, or reject such schedules. When approved by the commissioner of administration, they shall be used by the commissioner in connection with all pay rolls and accounting records and with all budget estimates for all departments or agencies of the state government. If the commissioner of administration does not reject the schedules, he shall forthwith file the schedules as approved or amended by him, in the office of the secretary of state. The salary schedules for each class, grade, and group, with all changes and revisions thereof and additions thereto, and the classifications assigned thereto, shall be submitted by the director to the legislature at the opening of the next legislative session. Unless changed by the legislature, the salary and wage schedules so prepared by the director of the civil service and approved by the civil service board and the commissioner of administration shall become the current official compensation rates applicable to the various classes and grades as enumerated. On July 1, 1945, such schedules shall be placed in effect and shall remain in effect until changed as provided by this act.

Subd. 2. When an additional class is added to the classification plan, it shall be assigned to one of the salary ranges set forth in this act, and, if the duties and responsibilities of a class in the plan are substantially changed, that class shall be reassigned to another salary range. Such assignment or reassignment to a salary range shall be effective when approved or amended by the commissioner of administration as provided in subdivision 1 of this section and filed in the office of the secretary of state.

Sec. 4. **Economic adjustment increase.** Subdivision 1. To meet the increase in the cost of living occasioned by the present war emergency, which has not been taken into con-

sideration in fixing the basic salaries set forth in this act, immediately following the approval by the commissioner of administration of the schedules provided for in Section 3 of this act, except as provided by Section 6, subdivisions 7 and 8 of this act, an economic adjustment increase shall be made by the director in each of said salary ranges by adding four steps to each salary in ranges one to ten, both inclusive, and by adding three steps to each salary within ranges 11 to 34, both inclusive. The director shall then immediately file in the office of the secretary of state the schedules with the economic adjustment increases added. This economic adjustment increase shall become effective July 1, 1945.

Subd. 2. Every appointing authority shall at least once in every 12 months review the salaries of each employee to determine whether the rate of pay of that employee shall be advanced to the next step within the range and shall advise the employee of his determination.

Sec. 5. **Investigation.** Subdivision 1. The director shall, during the month of February, 1946, make an investigation and determine whether there has been a change in the average cost of living in the cities of this state since January 1, 1945, as shown by the January, 1946, indices published by the Bureau of Labor Statistics of the United States Department of Labor.

Subd. 2. If upon investigation as provided for in subdivision 1 of this section the director shall ascertain that the average cost of living index is more than 110 and not more than 120, he shall so notify the commissioner of administration, and the economic adjustment increase of each classified employee's salary shall be decreased to two steps, except as to employees the classes of whose positions have been assigned to ranges one to ten, inclusive, whose economic adjustment increase shall be decreased to three steps, and, commencing July 1, 1946, salaries shall be paid accordingly. If upon such investigation he shall ascertain that such cost of living index is more than 100 and not more than 110, he shall so notify the commissioner of administration, and, in like manner, the economic adjustment increase of each classified employee's salary shall be decreased to one step, except as to employees the classes of whose positions have been assigned to ranges one to ten, inclusive, whose economic adjustment increase shall be decreased to two steps. If upon such investigation he shall ascertain that such cost of living index is 100 or less, he shall so notify the commissioner of administration, and, effective July 1, 1946, the basic salaries provided for in this act shall be paid. Thereafter no reduction

of salary shall be made by reason of the fact that the average cost of living index is less than 100. Notification to the commissioner of administration of the lowering of the cost of living index shall be made on or before March 1, 1946. Copies of the notification to the commissioner of administration of the lowering in the average cost of living index shall be filed in the office of the secretary of state.

Subd. 3. The economic adjustment increase provided for in Section 4 of this act and all decreases thereof shall be used by the commissioner of administration in connection with all salaries and accounting records and with all budget estimates for all departments or agencies of the state government.

Sec. 6. Definitions for section; basic salary adjustments.

Subdivision 1. For the purposes of this section, as applied to an employee, the words "his former range" mean the range of salaries theretofore established for the class of his position; the words "his new range" mean the salary range established by this act to which the class of his position has been assigned; and "minimum" and "maximum," used alone, mean, respectively, the minimum and maximum of a range.

Subd. 2. On July 1, 1945, the basic salaries of state employees in the classified service shall be adjusted as follows:

Subd. 3. The basic salary of any employee whose then salary is the minimum of his former range and less than the minimum of his new range shall be increased to the new minimum.

Subd. 4. Where the salary of an employee is then in excess of the minimum of his former range but greater than the maximum of his new range, and the minimum of his new range is higher than the minimum of his former range, his basic salary shall be determined by adding to the minimum of his new range the amount of such excess, unless the amount thus obtained exceeds the maximum basic salary of his new range, in which case his basic salary shall be fixed at that maximum. If the amount thus obtained is between the basic salaries within the range, his basic salary shall be fixed at the next higher salary of the range.

Subd. 5. Where the class of the position of an employee has been assigned to a range, the minimum of which is equal to or less than the minimum of his former range, and his then salary is between the minimum and maximum of his new range, if his then salary coincides with one of the basic salaries within his new range, that shall be fixed as his new basic salary, but, if his then salary does not coincide with

one of the basic salaries within his new range, his new basic salary shall be fixed at the next higher basic salary of that range.

Subd. 6. Where basic salary adjustments are made pursuant to subdivisions 3, 4, and 5 of this section, the economic adjustment increases or decreases provided for in Sections 4 and 5 of this act shall be added to or deducted from the adjusted basic salaries.

Subd. 7. A permanent employee who is on July 1, 1945, receiving a salary in excess of the maximum of his new range shall not have such salary reduced by reason of the provisions of this act, but, in lieu of the economic adjustment increase provided for in Section 4 of this act, any such employee shall receive the War Salary Increase provided for by Laws 1943, Chapter 638, Section 9, 644, Section 20, 655, Section 8, 660, Section 46.

Subd. 8. Notwithstanding any provision in this act, the minimum salary, including all adjustments, of employees in the classified service who have been in the service of the state five years or more immediately preceding the effective date of this act shall be \$120 per month.

Sec. 7. **Repeal.** Laws 1939, Chapter 431, Article II, Section 21, Clause (d), and Minnesota Statutes 1941, Section 43.12, Subdivision 4, are hereby repealed.

Approved April 23, 1945.

CHAPTER 599—H. F. No. 992

An act relating to the powers and duties of the Commissioner of taxation, and amending Minnesota Statutes 1941, Section 270.06.

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

Section 1. Minnesota Statutes 1941, Section 270.06, is amended to read as follows:

270.06. **Powers and duties.** It shall be the duty of the commissioner of taxation and he shall have power and authority:

(1) To have and exercise general supervision over the administration of the assessment and taxation laws of the