

## CHAPTER 614—H. F. No. 1411

*An act relating to taxation, transferring certain moneys from the income tax school fund and the general revenue fund, and for the distribution of certain moneys in the income tax school fund for certain purposes and providing for additional aid for public school districts and appropriating money therefor, and amending Laws 1945, Chapter 421, Section 4, Subdivision 1.*

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

Section 1. Laws 1945, Chapter 421, Section 4, Subdivision 1, is amended to read as follows:

**Subdivision 1. Appropriated to deficiency and additional aid to public schools.** There is hereby appropriated from the income tax school fund the sum of \$4,000,000 or so much thereof as may be necessary for the fiscal years ending June 30, 1945 and 1946, respectively, to the several school districts of the state to be distributed as deficiency and additional aid to public schools as provided in this act. Such distribution shall be made upon the following basis:

(a) The words maintenance levy referred to in this bill mean the total levies made by said school district for school maintenance and deficiency in state aid.

(b) An amount equal to 25c per pupil for each mill or major fraction thereof levied upon the taxable property in said school district and the distribution of said money to be made to said school district for each child resident in said district between the ages of 6 and 18 years, both years inclusive, provided that children in their 16th, 17th, and 18th year shall be included only if in actual attendance in school, said school population being based upon the school census taken for the school year ending June 30, 1945 and 1946, respectively. Said mill levy herein referred to shall be that shown on the county auditor's report as made in each district as the tax levies for the years 1944 and 1945, respectively, for maintenance alone as indicated in this act. No district shall receive more than \$15.00 per resident child as herein defined. If a child within the age limits of this act and residing in a district that does not maintain a public high school attends another district to obtain a high school education, the benefits of this act shall be paid to the public school district providing such education, 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 in Minnesota Statutes 1941, Section 128.08.

(c) The amount received under this act by any public school district in excess of the amount required for maintenance shall be used for the retirement of the indebtedness of said district at the end of the school years ending in 1945 and 1946, respectively, provided that in any school district, the boundaries of which are coterminous with any city of the first class, which city or public school district has issued its general obligation bonds for the construction of school buildings in said district, one-half of the per pupil aid herein established for said district shall be paid to the debt retirement fund of said city or public school district as the case may be.

Approved April 23, 1945.

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#### CHAPTER 615—H. F. No. 1412

*An act relating to taxation and providing for the levy of taxes for state purposes.*

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

**Section 1. Tax levy for state purposes for 1946.** For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1946, there is hereby levied on all taxable property of the state a tax of such number of mills that the same when added to the total number of mills of general property taxes for state purposes authorized to be imposed by all other statutes shall not exceed 8.10 mills.

**Sec. 2. Tax levy for state purposes for 1947.** For the purpose of defraying the expenses of the state for the fiscal year ending June 30, 1947, there is hereby levied on all taxable property of the state a tax of such number of mills that the same when added to the total number of mills of general property taxes for state purposes authorized to be imposed by all other statutes shall not exceed 8.05 mills.

**Sec. 3. Limit of tax levies.** Under no circumstances shall the state auditor certify to the county auditors a higher total rate of general property taxes for all state purposes for the fiscal year ending June 30, 1946, than 8.10 mills or a higher total rate of general property tax for all state purposes for the fiscal year ending June 30, 1947, than 8.05 mills.

Approved April 23, 1945.