

CHAPTER 192—S. F. No. 163

An act relating to aid to dependent children, amending Minnesota Statutes 1945, Section 256.74, Subdivision 1.

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

Section 1. Minnesota Statutes 1945, Section 256.74, Subdivision 1, is amended so as to read as follows :

256.74. Assistance. Subdivision 1. Amount. The amount of assistance which shall be granted for any dependent child shall be determined by the county agency with due regard to the resources and necessary expenditures of the family and the conditions existing in each case and in accordance with the rules and regulations made by the state agency and shall be sufficient, when added to all other income and support available to the child, to provide such child with a reasonable subsistence compatible with decency and health, not to exceed \$50.00 per month for the first child and not to exceed \$20.00 per month for the second child and *not to exceed \$15.00 per month for each additional child in the same home.*

Sec. 2. Effective date. This act shall take effect and be in force from and after July 1, 1947.

Approved April 2, 1947.

CHAPTER 193—S. F. No. 621

An act relating to the tax upon taconite and the apportionment of the proceeds thereof, and amending Minnesota Statutes 1945, Section 298.27 and Section 298.28.

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

Section 1. Minnesota Statutes 1945, Section 298.27, is amended to read as follows :

298.27. Collection and payment of tax. The tax provided by section 298.24 shall be collected and paid in the same manner and at the same time as provided by law for the payment of the occupation tax. Reports shall be made and hearings held upon the determination of the tax at the same times and in the same manner as provided by law for the occupation tax. The commissioner of taxation shall have authority to make reasonable regulations as to the form and manner of filing reports necessary for the determination of