

priated to the governor from the general revenue fund the sum of \$300,000, or so much thereof as may be necessary, to be expended after consulting the legislative advisory committee, and such committee has made its recommendations thereon. Such recommendations shall be advisory only. Failure or refusal of the committee to make a recommendation promptly shall be deemed a negative recommendation.

Sec. 2. Scope of relief. Said appropriation may be used for grants to counties, municipalities, townships, and other governmental subdivisions, and governmental or other agencies, to assist in the reconstruction and repair of bridges, culverts, highways, and public buildings, and repair and cleaning out of public ditches, and such other relief and assistance, including the furnishing of clothing, shelter, medical care, and any other form of assistance or supplies as may be necessary in relieving the distress resulting to such communities and their inhabitants by reason of storms, floods, fires, or other catastrophies.

Approved April 26, 1947.

CHAPTER 573—H. F. No. 430

An act relating to tax levies for school purposes; amending Minnesota Statutes 1945, Section 275.12.

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

Section 1. Minnesota Statutes 1945, Section 275.12, is amended to read as follows:

275.12. Tax levy for schools limited. The total amount of taxes levied by or for any school district in the state having a population of more than 5,000 for all general and special school purposes including the county school tax of one mill, required to be levied by the statute, but exclusive of any state levy, shall not exceed in any year the amount hereinafter indicated per capita of the population of such school district: 1941, \$57.50 per capita; 1942, \$55.00 per capita; 1943, \$52.50 per capita; 1944, \$50.00 per capita; 1945, \$47.50 per capita; 1946, \$45.00 per capita; 1947, \$42.50 per capita; 1948, and thereafter, \$40.00 per capita; in school districts having a population of 5,000 or less, such levy shall not exceed in any year the amount hereinafter indicated per capita of the population of such school district: 1941 and 1942, \$60.00

per capita; 1943, \$57.50 per capita; 1944, \$55.00 per capita; 1945, \$52.50 per capita; 1946, \$50.00 per capita; 1947, \$47.50 per capita; 1948, \$45.00 per capita; 1949, \$42.50 per capita; 1950 and thereafter, \$40.00 per capita. If in any year the maximum levy specified herein will not amount to \$110,000 for each school unit consisting of grades one to 12, inclusive, in any district, such district in that year may levy in excess of the amounts herein provided but not in excess of \$60.00 per capita and not in excess of \$110,000 for each complete school unit consisting of grades one to 12, inclusive, maintained in such district.

Approved April 26, 1947.

CHAPTER 574—H. F. No. 1330

An act relating to definitions of service performed under the division of employment and security; amending Minnesota Statutes 1945, Section 268.04, Subdivision 12.

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

Section 1. Minnesota Statutes 1945, Section 268.04, Subdivision 12, is amended to read as follows:

268.04. **Definitions.** Subd. 12. (1) Subject to the other provisions of this subdivision "employment" means service performed prior to January 1, 1945, which was employment as defined in this section prior to such date, and any service performed after December 31, 1944, including service in interstate commerce, by any individual who is a servant under the law of master and servant or who performs services for any employing unit, unless such services are performed by such individual in pursuit of his independently established business or is in fact an independent contractor. The services performed by officers of corporations are included as employment under sections 268.03 to 268.24.

(2) The term "employment" shall include an individual's entire service, performed within or both within and without this state if (a) the service is localized in this state; or (b) the service is not localized in any state but some of the service is performed in this state and (1) the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this state; (2) the base of operations or place from which such service