

shall be made on or before April 1 of the year in which his investigation is made, and if the legislature is in session, copies of such recommendations shall at the same time be filed with each branch thereof. If the commissioner upon receiving any such recommendation finds that sufficient funds are available to finance the additional adjustment, he shall so certify to the director on or before June 1 of that year. Copies of all certifications by the commissioner made pursuant to this subdivision, shall be filed in the office of the secretary of state. The new adjustment shall become effective the first day of the ensuing fiscal year and salaries shall be paid accordingly.

Sec. 5. Minnesota Statutes 1945, Section 43.123, Subdivision 3, is amended to read as follows:

43.123. **Investigation.** Subd. 3. The economic adjustment increase provided for in Section 43.122 and all *increases and 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. Notwithstanding the provisions of Sections 43.12, Subdivision 2, 43.121, and 43.123, no state employee in the classified service shall receive a salary equal to or in excess of the salary paid to the head of the department in which he is employed.

Approved April 28, 1947.

CHAPTER 607—H. F. No. 1233

An act relating to the regulation and license of persons operating motor vehicles upon the streets and public highways, providing for the disposition of drivers license fees; amending Minnesota Statutes 1945, Section 171.26.

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

Section 1. Minnesota Statutes 1945, Section 171.26, is amended to read as follows:

171.26. **Moneys credited to general revenue and trunk highway funds.** All money received under the provisions of this chapter shall be paid into the state treasury and credited to the *trunk highway fund, and so much thereof as shall be*

necessary for the administration of the drivers license law and the safety responsibility act is hereby appropriated for that purpose.

Sec. 2. **Effective date.** This act shall take effect July 1, 1947.

Approved April 28, 1947.

CHAPTER 608—H. F. No. 1284
[Not Coded]

An act relating to the imposition and collection of a tax upon earned net profits from businesses and professions, and upon salaries, wages and commissions earned or received by residents or non-residents in any city of the first class now or hereafter having a population of 450,000 inhabitants or over, providing for the allocation and use of the tax so collected, creating an occupational tax fund for such cities, providing for the crediting of tax collections in such fund, authorizing the issuance of revenue warrants in anticipation of the collection of such taxes, and permitting penalties to be imposed and enforced.

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

Section 1. Definitions. The following words when used in this act shall have the meaning ascribed to them in this section, except where the context clearly indicates or requires a different meaning.

Association. "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

Business. "Business" means an enterprise, activity, profession, or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, copartnership, or association.

Employer. "Employer" means an individual, copartnership, association, corporation, governmental body or unit or agency, or any other entity, who or that employs one or more