

be paid to the surviving spouse, if there is one, and, if there is no surviving spouse, to the administrator or executor of the estate of the senator. A Senator elected to fill a vacancy caused by death shall receive the full compensation provided above except that a Senator who serves only in the second regular legislative session of his term shall receive \$2,000. The first payment of compensation shall include all amounts which would have been payable if senator had served from the beginning of the session. In the event of extra legislative sessions, members of the legislature shall receive and be entitled to additional compensation at the rate of \$10.00 per day for each day while so engaged in extra session. The additional compensation shall be paid to the members of the Legislature every ten days and on the last day during such extra legislative session.

Each member shall receive mileage at the rate of 15 cents per mile for the distance necessarily traveled in going and returning from the place of meeting, computed from his place of residence.

Sec. 2. This act shall be effective as of January 1, 1949. The amendments herein made shall expire the first Monday in January, 1951.

Approved April 20, 1949.

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CHAPTER 526—S. F. No. 856

*An act relating to Minnesota Employment and Security Law; amending Minnesota Statutes 1945, Section 268.06, Subdivision 3, as amended.*

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

Section 1. Minnesota Statutes 1945, Section 268.06, Subdivision 3, as amended by Laws 1947, Chapter 32, Section 1, is amended to read:

268.06. Contributions from employers. Subd. 3. Determination of rate; beneficiary wages; ratio; schedule. (1) When the director finds that the continuity of an employer's employment experience has been interrupted solely by reason of one or more of the owners of such employer's employing en-

terprise having served in the armed forces of the United States of America or any of its allies during a time of war, such employer's employment experience shall be deemed to have been continuous throughout the period that such owner or owners so served in such armed forces including the period up to the time it again resumes the status of an employer liable for contributions under this Law; provided it resumes such status within two years from the date of discharge of such owner or owners from such service, except that this provision shall not apply if the resulting rate of contributions required is in excess of 2.7%. This subdivision shall apply to contribution rates assigned for the year 1946 and subsequent years, provided all applications for redetermination of rates under this section for the years 1946 and 1947 shall be made in writing and filed with the Division of Employment and Security on or before September 1, 1949. Credits resulting from adjustments under this section shall be subject to the limitations provided in section 268.16, subdivision 7.

(2) *"Beneficiary wages" for the purpose of this section means wages paid or payable by an employer for employment to an employee during his base period, except that with respect to wages paid or payable by an employer to an employee during his base period for seasonal employment as defined in section 268.07, subdivision 5, "beneficiary wages" shall mean the proportion of wages, paid or payable by an employer to an employee for seasonal employment during his base period which is allowed to the employee as wage credits in accordance with section 268.04, subdivision 26. "Beneficiary wages" as defined in this subdivision shall be charged in the year in which benefits are first paid or payable pursuant to a claim for benefits.*

(3) (a) *The "beneficiary wage ratio" of each employer for the year 1941 shall be a percentage equal to the total of his beneficiary wages for the three immediately preceding completed calendar years divided by his total taxable payroll for the same three years on which all contributions due have been paid to the director for the fund on or before January 31, 1941.*

(b) *The "beneficiary wage ratio" of each employer for the year 1942 shall be a percentage equal to the total of his beneficiary wages for the thirty-six (36) consecutive calendar month period ending June 30, 1941, divided by his total taxable payroll for the same period on which all contributions due have been paid to the division on or before July 31, 1941.*

Approved April 20, 1949.