

7. Is not, while receiving assistance under these sections, receiving old age assistance.

Sec. 2. Minnesota Statutes 1945, Section 256.53, as amended by Laws 1947, Chapter 343, Section 2, is amended to read:

256.53. Amount of assistance. Subdivision 1. The amount of assistance which any recipient shall receive shall be determined by the state agency, with due regard to the resources and necessary expenditures of the individual and the conditions existing in each case and in accordance with the rules and regulations made by the state agency, and sufficient, when added to all other income and support of the recipient, to provide him with a reasonable subsistence compatible with decency and health.

Subd. 2. On the death of a recipient, the state agency may pay an amount for reasonable funeral expenses, not exceeding \$150. No funeral expenses shall be paid if the estate of the deceased is sufficient to pay such expenses, or if the children or spouse, who were legally responsible for the support of the deceased during his lifetime, are able to pay such expenses, provided that the additional payment or donation of the cost of the cemetery lot, interment, religious services, or for the transportation of the body into or out of the community in which deceased resided, shall not limit the payment by the state agency as herein authorized. Provided further that freedom of choice in the selection of a funeral director shall be granted to persons lawfully authorized to make arrangements for the burial of any such deceased recipient. In determining the sufficiency of such estate due regard shall be had for the nature and marketability of the assets of the estate. The state agency may grant funeral expenses where the sale would cause undue loss to the estate.

Approved April 25, 1949.

CHAPTER 712—S. F. No. 788

An act relating to gross earnings aid to certain school districts; amending Minnesota Statutes 1945, Section 128.22,

Subdivisions 1 and 3, and repealing Minnesota Statutes 1945, Section 128.22, Subdivision 2, and Section 128.23.

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

Section 1. Minnesota Statutes 1945, Section 128.22, Subdivision 1, is amended to read:

128.22. **Gross earnings aid; certain districts.** Subdivision 1. **How computed.** When the properties of any school district in this state are made up, to the extent of at least 20 per cent in value, of property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such district shall receive *annually a refund from such gross earnings taxes in the amount that would be produced by a tax on such tax exempt property at the current tax rate for school purposes in the school district. For the purposes of determining the amount of this refund the value of such exempt property shall be set at 25% of its full and true value except that in no case shall the assessed value of said exempt property for this purpose exceed such an amount as when added to the assessed value of all other property in the school district exceed \$2,500 per resident pupil unit. In the determination of the amounts to which the school districts shall be entitled in the distribution of any state aids that are based upon total valuation per pupil this valuation shall be included.*

Sec. 2. Minnesota Statutes 1945, Section 128.22, Subdivision 3, is amended to read:

Subd. 3. **Application for aid.** *Any school district entitled to a tax refund under the provisions of this act shall apply to the state auditor on or before July 1 of each year for such a refund and the state auditor shall immediately secure the necessary information on the valuation of the railroad property located in such a district from the railroad and warehouse commission subject to taxation under the gross earnings tax act, except rolling stock and the main tracks, and the local school tax rate in such a district, and compute the same. He shall forthwith draw a warrant on the state treasurer for such a refund to be paid from the appropriation otherwise made for school aids.*

Sec. 3. **Effective date.** This act shall be effective from and after January 1, 1949.

Sec. 4. Repeals. Minnesota Statutes 1945, Section 128.-22, Subdivision 2; and Section 128.23, are hereby repealed.

Approved April 25, 1949.

CHAPTER 713—S. F. No. 855

An act relating to itinerant vocational teachers and amending Minnesota Statutes 1945, Section 128.31.

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

Section 1. Section 128.31 is amended to read:

128.31. Vocational aid; rules governing disbursement. Whenever any school district shall have established a vocational school, department, or classes in accordance with the rules and regulations established by the state board for vocational education and the plan for vocational education adopted by that board and approved by the United States office of education or other federal agency to which its functions are assigned, the state board for vocational education shall reimburse such school district or state tax supported institution for its expenditures for salaries and necessary travel of vocational teachers or other reimbursable expenditures from federal funds and may supplement such federal funds with such state aid as it may deem desirable under such rules as it may adopt, provided, however, that in the event of such funds not being sufficient to make such reimbursement in full, the state board for vocational education shall prorate the respective amounts available to the various districts entitled to receive reimbursement. All instruction may be given at the place of the abode of the pupils, and adults may be given instruction in adjoining or nearby districts.

In like manner the state board for vocational education shall have power to reimburse other governmental agencies for expenditures for salaries and necessary travel expenses of vocational teachers from federal funds, according to rules and regulations adopted by the state board for vocational education.