

Sec. 14. **Tax levy for revenue purposes, limitation.** Any county subject to the provisions of this act may levy during the year 1951 and each year thereafter for general revenue purposes an amount not exceeding \$180,000, notwithstanding any limitations in existing laws for general revenue purposes, said amount to be in addition to all other county income now payable into the general revenue fund, except the general tax levy for said fund and delinquent taxes. If the money collected in any year upon the general revenue fund levy payable in said year, plus delinquent taxes collected in said year and apportioned to the general revenue fund, shall exceed \$180,000, the excess shall not be expended during said year and no obligation shall be incurred against it, but such excess shall be transferred by the county auditor and county treasurer to the accounts for the succeeding year and the county auditor shall reduce the levy for such fund for the succeeding year by the amount of such excess so transferred. In order to allow for delinquencies in collections upon tax levies for the general revenue fund based on the previous year's experience, the county auditor shall increase the levy made by the county board hereunder by such percentage as the levy for the general revenue fund payable in the previous calendar year exceeded the sum of the collections thereon in said year plus delinquent taxes paid in said year and apportioned to said fund, in order to insure said general revenue fund receiving the full amount of the levy made for said fund, not exceeding \$180,000 in addition to income from all other sources now payable into the general revenue fund of said county.

Approved March 29, 1951.

CHAPTER 189—H. F. No. 613

[Coded as Section 215.26]

An act authorizing and under some circumstances requiring a tax levy to be made for the purpose of paying the cost of a post-audit by the public examiner.

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

- [215.26] **Public examiner, post-audit; tax levy.** Section 1. [Subdivision 1] **Levy of tax.** Counties, cities, villages,

towns, and school districts are authorized, if necessary, to levy, over and above tax levy limitations for other governmental purposes, an amount sufficient to pay the expenses of a post-audit by the public examiner.

Subd. 2. **Cost of post-audit.** The amount of said levy shall be the amount of the claim or claims submitted by the public examiner for such services, or his estimate of the entire cost, and said amount shall be certified by the governing body, after the audit has been commenced, to the county auditor, along with amounts requested for other governmental purposes.

Subd. 3. **Use of proceeds of levy.** The proceeds of said levy shall be set aside and used only to cover the public examiner's claim.

Approved March 29, 1951.

CHAPTER 190—H. F. No. 632

An act relating to the desertion of a minor child; amending Minnesota Statutes 1949, Section 617.55.

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

Section 1. Minnesota Statutes 1949, Section 617.55, is amended to read:

617.55. **Desertion of child or pregnant wife.** Every parent, including the duly adjudged father of an illegitimate child and a *parent* who in an action for divorce or separate maintenance or in a neglect, delinquency or dependency proceeding for his or her child in Juvenile Court has been judicially deprived of the actual custody of such child, or other person having legal responsibility for the care or support of a child who is under the age of 16 years and unable to support himself by lawful employment, who fails to care for and support such child with intent wholly to abandon and avoid such legal responsibility for the care and support of such child; and every husband who, without lawful excuse, deserts and fails to support his wife, while pregnant, with intent wholly to