

which such city is located and by said county shall be collected and payment thereof enforced, when and in like manner as state and county taxes are paid.

*Subd. 3. Additional.* This tax is in addition to all other taxes which the city may levy upon the aggregate valuation of all taxable property within the city, and is in addition to the amount of tax the city may levy for general purposes. The auditor of the County in which [such] city is located, in extending or reducing tax levies shall not consider this tax as a part of the general tax levy for city purposes and shall not include it in any limitations as provided in Minnesota Statutes, Section 275.11.

*Subd. 4. Payment to relief association.* As soon as practicable after the first day of June and the first day of November, in each year, the county treasurer of each such county shall pay to the treasurer of each such relief association within said county the amount of such tax then collected and payable to said association, together with all interest and penalties so collected, and all interest collected thereon between the time of collection and the time of payment to such relief association. And the city treasurer of such city, in the event that such tax or any part thereof is paid to him, shall likewise pay the same to the treasurer of the policemen's relief association of such city, as soon as the same has been collected, together with all interest and penalties thereon.

Approved April 7, 1951.

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CHAPTER 300—S. F. No. 689

[Not Coded]

*An act relating to the state guard, authorizing the purchase of uniforms, arms, equipment and supplies and appropriating money therefor.*

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

**Section 1. State guard, appropriation.** There is hereby appropriated to the Adjutant General the sum of \$300,000, or so much thereof as may be necessary, out of moneys in the general revenue fund in the state treasury not otherwise appropriated, for the purchase of uniforms, arms, equipment and supplies for the state guard.

Sec. 2. **Purchase of supplies, etc.** Notwithstanding the provisions of Minnesota Statutes 1949, Chapter 16, or any other laws to the contrary, the Commissioner of Administration may purchase uniforms, arms, equipment and supplies for the state guard in the open market and without advertising for bids.

Sec. 3. **Uniform allowance.** In lieu of furnishing uniforms to commissioned officers of the state guard, the Adjutant General is authorized to pay not to exceed \$100 as a uniform allowance to each commissioned officer of the state guard out of the moneys appropriated by this act.

Sec. 4. This act shall become effective upon its passage.

Approved April 7, 1951.

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CHAPTER 301—S. F. No. 692

[Coded as Section 326.56]

*An act relating to renewals of licenses and certificates of registration by persons in the armed forces of the United States and those engaged in employment outside of the United States which is essential to the prosecution of war and to the national defense, and to the fees for such renewals.*

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

[326.56] Section 1. **Definition.** Subdivision 1. **Terms.** For the purposes of this act the terms defined in this section shall have the meaning ascribed to them.

Subd. 2 **Essential employment.** "Employment essential to the prosecution of any war and to the national defense" means employment by the United States of America, any of its agencies, or any contractor under the United States of America, or subcontractor under such contractor, in work connected with the prosecution of war or for the defense of the United States of America and others of the United Nations during war.

Subd. 3. **Outside of United States.** "Outside of the United States" means outside of the territorial limits of the 48 states of the United States and the District of Columbia.