*one or more national banks or banks incorporated under the laws of any state. It may also direct the county treasurer to remit any proceeds from assessments or taxes levied for payment of obligations directly to such paying agent. In such case the county treasurer shall furnish a duplicate statement of each remittance to the treasurer of the municipality who shall enter the amount on his books.*

Approved April 17, 1951.

CHAPTER 423—H. F. No. 1176

*An act relating to tax rates used for county purposes, in certain counties; amending Minnesota Statutes 1949, Section 275.09.*

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

Section 1.    Minnesota Statutes 1949, Section 275.09, is amended to read:

275.09    **Rate of tax.**    There shall be levied, annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for the several purposes enumerated, taxes at the rates specified as follows:

(1)    For state purposes, such amount as may be levied by the legislature;

(2)    For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes, in any county with not less than 100,000 inhabitants shall not exceed five mills, and in any county with less than 100,000 inhabitants, shall not exceed ten mills, unless such maximum mill levy will not raise a sum equal to the amount herein specified for each county according to the following classifications: (a) In any county with less than 10,000 inhabitants, *$80,000;* (b) In any county with 10,000 but less than 20,000 inhabitants, *$90,000;* provided that in addition thereto for the sole purpose of appropriating money as authorized in Minnesota Statutes 1945, Section 376.08, there may be

levied in any year before 1954 an additional sum not exceeding $65,000; (c) In any county with 20,000 but less than 30,000 inhabitants, *$100,000;* (d) In any county with 30,000 but less than 40,000 inhabitants, *$110,000;* (e) In any county with more than 40,000 inhabitants, *$125,000,* based upon the last preceding taxable valuation of such county, in which case the county board may levy at such rate as will raise the amount levied by the board to, but not exceeding said sum; provided, however, that in any county where the expenditures have exceeded the amount authorized to be levied under the provisions of this section for any year or years prior to *1951,* the county board may include the amount of the deficit caused by such expenditures in the levy for the year *1951* or *1952,* in addition to the amount hereinbefore provided; *provided further, that this act shall not affect the maximum tax levy for general revenue purposes in any county in which a higher maximum is now permitted by law.*

(3) For town purposes, such sum as may be voted at any legal town meeting, the rate of which tax shall not exceed, exclusive of such sums as may be voted at the annual town meeting for road and bridge purposes and for the support of the poor, five mills in any town having a taxable valuation of $100,000 or more, and the amount of which shall not exceed $350 in any town having a taxable valuation of less than $100,000 and the rate of which shall not exceed one per cent in any town; the rate of tax for road and bridge purposes in any town shall not exceed the rate provided by Minnesota Statutes 1945, Section 163.05, and the tax for poor purposes shall not exceed five mills, provided, that in any town in which the amount levied within the above limitations is not sufficient to enable such town to carry on its necessary governmental functions, the electors, during the business hours after disposing of the annual report, may make an additional levy of not to exceed five mills to enable such town to carry on such necessary governmental functions.

(4) For school district purposes, such amounts as are provided in Minnesota Statutes, Chapters 120 to 132.

Approved April 17, 1951.

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CHAPTER 424—H. F. No. 1417

*An act authorizing certain cities of the fourth class to appropriate funds from municipal liquor store earnings to a*