
 Date Signed
 The effect of this declaration shall be the same as if subscribed and sworn to under oath.

The clerk shall endorse on each claim required to be audited by the council the word "disallowed" if such be the fact, or, "allowed in the sum of \$.....," if approved in whole or in part, specifying in the latter case the items rejected. Each order *shall* be so drawn that when signed by treasurer in an appropriate space, it becomes a check on the village depository. Any order presented to the treasurer and not paid for want of funds shall be so marked and paid in the order of its presentation with interest from the date of presentation at the rate of five per cent or such lower rate as is fixed by the council prior to its issuance.

Sec. 6. [427.12] Warrant as check on city depository.
When a disbursement is made by order or warrant in any city of the second, third, or fourth class, however organized, the order or warrant for the disbursement shall be so drawn that when signed in an appropriate place by the treasurer or other officer to whom it is directed, it becomes a check on the city depository.

Sec. 7. This act becomes effective July 1, 1954.
 Approved April 13, 1953.

CHAPTER 320—S. F. No. 584

An act relating to the state employees retirement fund; amending Minnesota Statutes 1949, Sections 352.01, Subdivision 2, as amended, 352.015, Subdivision 2, and 352.02, Subdivision 1, as amended.

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

Section 1. Minnesota Statutes 1949, Section 352.01, Subdivision 2, as amended by Laws 1951, Chapter 441, Section 2, is amended to read:

Subd. 2. State employee defined. "State Employee" means employees *and officers* in the classified and unclassified services of the State of Minnesota as defined in the State Civil Service Act, and employees of the Minnesota Historical Society, the State Horticultural Society, the Disabled American Veterans, Department of Minnesota, Veterans of Foreign Wars, Department of Minnesota, the Minnesota Crop Improvement Association, employees of the Adjutant General who are paid

from federal funds and who are not eligible to benefits from any federal civilian retirement fund, employees of the State Teachers Colleges employed under the College Activities Program, and currently contributing members of the association who are temporarily employed by the legislature during a legislative session or any currently contributing member employed for any special service as defined in paragraph (8) of this subdivision; but does not include the following:

(1) Elective state officers, *except as provided in section 352.02*;

(2) Students employed by the University of Minnesota and the State Teachers colleges unless approved for membership by the Board of Regents or the Teachers College Board, as the case may be;

(3) Employees who are eligible to membership in the state teachers retirement fund, except employees of the department of education who have elected or may elect to become members of the state employees retirement association instead of the teachers retirement fund;

(4) Employees of the University of Minnesota who are excluded from membership by action of the Board of Regents;

(5) Officers and enlisted men in the national guard and the naval militia except such as are assigned to permanent peacetime duty;

(6) Election officers;

(7) Persons engaged in public work for the state but employed by contractors when the performance of such contract is authorized by the legislature or other competent authority;

(8) Officers and employees of the Senate and House of Representatives and persons temporarily employed or designated by the legislature or by a legislative committee or commission or other competent authority to make or conduct a special inquiry, investigation, examination or installation, except permanent employees of the Legislative Research Committee who may become members upon notifying the secretary in writing within six months from the date of their respective employment of their election to become a member;

(9) All courts and all employees thereof, referees, receivers, jurors, and notaries public, except employees of the supreme court and referees and adjusters employed by the industrial commission;

(10) Patient and inmate help in state charitable, penal and correctional institutions including the Minnesota Soldiers Home;

(11) Persons employed for professional services where such service is incidental to regular professional duties and whose compensation is paid on a per diem basis;

(12) Employees of the Sibley House Association;

(13) Employees of the Grand Army of the Republic and employees of the Ladies of the G. A. R.;

(14) Operators and drivers employed pursuant to Laws 1941, Chapter 478;

(15) Members of the board of tax appeals, the civil service board, and the members of any other state board or commission who serve the state intermittently and are paid on a per diem basis;

(16) State Highway Patrolmen;

(17) Temporary employees of the Minnesota State Fair employed during the State Fair;

(18) Emergency employees in the classified service whose status shall be noted by symbol on all payroll abstracts.

Sec. 2. Minnesota Statutes 1949, Section 352.015, Subdivision 2, is amended to read:

Subd. 2. **Department head, when exempted.** Heads of departments required by law to be appointed by the governor may request exemption from membership provided they are not members of the association at the date of such appointment and the request for exemption is made within 90 days from the date of entering upon the duties of the position to which appointed, and they shall not thereafter be entitled to membership so long as they continue in the position which entitled them to exemption from membership.

Sec. 3. Minnesota Statutes 1949, Section 352.02, Subdivision 1, as amended by Laws 1951, Chapter 441, Section 9, is amended to read:

352.02 **Association established; membership.** Subdivision 1. **Optional and compulsory membership.** (1) There is hereby established a state employees retirement association the membership of which shall consist only of state employees. Membership in such association shall be optional on the part of persons in the employ of the state on July 1, 1929, but all new state employees entering the service of the

state thereafter, except elective state officers and others specifically excluded from membership by this chapter, shall become members of the association by acceptance of state employment and the head of the department shall thereupon cause deductions to be made from the salary of such new employees, and acceptance of employment shall be deemed consent to have such deductions made from salary for deposit to the credit of the member's individual account in the retirement fund.

(2) *However, any elected constitutional officer who was formerly a state employee in the classified service, who took a refundment from the state employees retirement fund, may elect to again become a member of the retirement association, and may repay such refundment as provided in section 352.02, subdivision 4. Any such constitutional officer electing to again become a member of the retirement association shall cause deductions to be made from his salary in the same manner as such deductions are made from the salaries of new employees as provided for in this subdivision.*

(3) In the event that any error has been or should be made in the deductions from the salaries of members it shall be the duty of heads of departments to cause corrections to be made in such deductions upon discovery of the error. No person in the employ of the state on July 1, 1929, shall be eligible to apply for membership in the retirement association after July 1, 1931, except as provided in this chapter.

Approved April 13, 1953.

CHAPTER 321—S. F. No. 586

An act relating to income tax; amending Minnesota Statutes 1949, Section 290.21, as amended.

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

Section 1. Minnesota Statutes 1949, Section 290.21, as amended by Laws 1951, Chapter 679, Section 3, is amended to read:

290.21 Credits against taxable net income. The taxes imposed by this chapter shall be on, or measured by, as the case may be, the taxable net income less the following credits against it:

- (1) A credit of \$500 in the case of each corporation;
- (2) An amount for contributions or gifts made within the taxable year;