

clerk and court officers of the said conciliation court. The clerk of said municipal court, with the consent and approval of the judges, shall have the power to appoint one deputy clerk to serve as chief clerk of the conciliation court.

Sec. 3. Laws 1927, Chapter 17, Section 16, Subdivision 3, as amended by Laws 1953, Chapter 293, Section 4, is amended to read:

Subd. 3. **Rules prescribed.** The judge of the said municipal court may prescribe rules as to procedure, methods of producing evidence, general conduct of the case and the trial thereof, under the provisions of this section, and for carrying out all of the provisions of this act.

Sec. 4. **Repealer.** Laws 1927, Chapter 17, Sections 2, 8 and 20 are hereby repealed.

Approved March 15, 1955.

CHAPTER 164—S. F. No. 704

An act relating to firemen's relief associations in certain cities; amending Minnesota Statutes 1953, Section 424.12.

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

Section 1. Minnesota Statutes 1953, Section 424.12, is amended to read:

424.12 **Tax levy, salary deductions, benefit payments.**
Subdivision 1. The city council or other governing body of each city wherein such a relief association is located shall each year, at the time the tax levies for the support of the city are made, and in addition thereto, levy a tax not to exceed one mill on all taxable property within the city.

Subd. 2 When the balance in the special fund of any firemen's relief association in any city of the second class is less than \$100,000 the city council or commission or other governing body, shall, each year, at the time the tax levies are made for the support of the city; and in addition thereto, levy a tax of one mill on all taxable property in such city. When the fund shall reach or exceed \$100,000, the levy, each year, shall be one-tenth of one mill. In addition, and only if such tax is levied, the city treasurer, finance commissioner, or other officer charged with the responsibility of the city's finances, shall, each month, deduct two percent of the lowest salary paid to any fireman, and transfer the total thereof to the treasurer

of the special fund of the firemen's relief association who shall credit this total to the special fund and to the credit of the individual fireman.

Subd. 3. When the balance in the special fund of any firemen's relief association in any city of the second class is less than \$75,000 the city council or commission or other governing body, may, each year at the time the tax levies are made for the support of the city, and in addition thereto, levy a tax of one mill on all taxable property in the city in addition to the levies provided in subdivisions 1 and 2. If this tax is levied, the city treasurer, finance commissioner, or other officer charged with the responsibility of the city's finances, shall, each month, deduct four percent of the lowest salary paid to any fireman, and transfer the total thereof to the treasurer of the special fund of the fireman's relief association who shall credit this total to the special fund and to the credit of the individual fireman. This deduction shall be in lieu of any deduction under subdivision 2.

Subd. 4. If a fireman in such city of the second class is separated from the service due to resignation or some reason not involving malfeasance, nonfeasance, moral turpitude, injury, death, or other disability, the treasurer of the special fund shall return to the fireman all of the amounts so deducted from his base pay without interest. Members of the firemen's relief association in such city of the second class who were in cities of the second class receiving a firemen's pension on January 1, 1941, and who were active on January 1, 1941, and who joined the association thereafter, or their beneficiaries, shall receive as benefit payments, according to the rules of the association, amounts to be determined by the board of trustees of the association, but these amounts shall be no more than \$125 per month. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is situated, and by the county shall be collected and payments thereof enforced when and in like manner as state and county taxes are paid.

Approved March 15, 1955.

CHAPTER 165—H. F. No. 543

An act relating to taxes, on and measured by net income; amending Minnesota Statutes 1953, Section 290.13.

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