

surance fund or reserves, the commissioner shall, and he is hereby authorized and empowered to, collect from the property owner such taxes as would equal the taxes on the annual premium which authorized insurance companies would have charged for insuring the property. If not paid upon demand, this per cent may be recovered in a civil action brought in the name of the state.

Sec. 35: Proceeds, disbursement. All sums collected under the terms of sections 33 to 36 shall be payable to the fire department relief association in the same manner as disbursed for the same purposes as the two per cent state tax on fire insurance premiums.

Sec. 36. Limitation on application. Sections 33 to 36 shall not apply to property owned and occupied exclusively as a homestead, nor to exempt property specified in section 550.37 and upon which homestead or exempt property the owner carries his own insurance.

Approved April 6, 1955.

CHAPTER 376—H. F. No. 22

An act amending Minnesota Statutes, Section 297.13, Subdivisions 1 and 3, and providing for distribution of cigarette tax revenue to certain towns having village powers.

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

Section 1. Minnesota Statutes, Section 297.13, Subdivision 1 is amended to read:

297.13 Revenue, disposal. Subdivision 1. **Cigarette tax, apportionment.** All revenues derived from taxes, penalties, and interest under sections 297.01 to 297.14 and from license fees and miscellaneous sources of revenue shall be deposited by the commissioner in the state treasury and credited one-fourth to a special fund to be known as the "Cigarette Tax Apportionment Fund," which fund is hereby created, and the balance to the general revenue fund. The revenues in the apportionment fund shall be apportioned as provided in subdivision 2 to the several counties, cities, villages and boroughs in this state, *and the term "village" as used herein shall include those towns which have village powers as defined in Minnesota Statutes, Section 368.01.* Each county, city, village and borough shall receive from the apportionment fund an amount bearing the same relation to the total amount to be apportioned as its

population bears to the total population of all the counties, villages and boroughs in this state; except, that for the purposes of sections 297.01 to 297.14 the population of a county shall be that part of its population exclusive of the population of the several cities, villages and boroughs within the county.

Sec. 2. Minnesota Statutes 297.13, Subdivision 3 is amended to read:

Subd. 3. **Municipalities, certified list.** The secretary of state shall deliver to the state auditor, within 90 days after the passage of Laws 1947, Chapter 619, a certified list of all the counties, cities, villages, boroughs, *and those towns having village powers as defined in Minnesota Statutes, Section 368.01*, of the state with their respective populations according to the federal census of 1940. In the case of municipalities incorporated after a federal census the population shown shall be that given in the incorporation census. Upon the taking of each federal census the secretary of state shall deliver to the state auditor a like certificate within 30 days after the governor has filed with him the certified copies of the census obtained from the director of the federal census. Until the receipt of such a certificate, the state auditor shall make his apportionment upon the basis of the population of the various political subdivisions last certified to him.

Approved April 7, 1955.

CHAPTER 377—H. F. No. 282

An act relating to allocation of tax receipts in certain counties; amending Minnesota Statutes 1953, Section 340.60, Subdivision 2.

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

Section 1. Minnesota Statutes 1953, Section 340.60, Subdivision 2, is amended to read:

Subd. 2. **Allocation of percentage of taxes collected.** 30 percent of the proceeds of the taxes collected under section 340.47, subdivision 1, shall be set aside and credited to a separate account and apportioned as provided in subdivision 3 to the several counties, cities, villages, and boroughs. Each county, city, village, and borough shall receive from the apportionment account an amount bearing the same relation to the total amount to be apportioned as its population bears to the total population of all the counties, cities, villages, and bor-