

CHAPTER 421—H. F. No. 1336

An act relating to a tax upon the sale of cigarettes and upon distributors thereof; amending Minnesota Statutes 1953, Section 297.01, Subdivision 5.

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

Section 1. Minnesota Statutes 1953, Section 297.01, Subdivision 5, is amended to read:

Subd. 5. "Pacakge" means the individual packet, box, or other container whatsoever used to contain and to convey cigarettes to the consumer.

Approved April 13, 1955.

CHAPTER 422—H. F. No. 1358

[Not Coded]

An act relating to certain school districts having a population of less than 2,500, an area of more than twenty-five congressional townships, and a taxable valuation of real and personal property in excess of \$1,000,000, and authorizing the issuance of bonds for the construction and betterment of school buildings and additions thereto, and the levying of taxes for the payment of such bonds.

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

Section 1. **School districts, bonds for school buildings.** Any school district now or hereafter having a population of less than 2,500 according to the last federal census, and an area of more than 25 congressional townships, and a taxable valuation of real and personal property of more than \$1,000,000, may issue and sell bonds, in addition to any bonds heretofore issued, in a principal amount not exceeding \$120,000, for the purpose of construction and betterment of school buildings and additions thereto. These bonds shall be issued and sold in the manner provided by Minnesota Statutes 1953, Chapter 475. The district may levy the taxes required for the payment of such bonds plus interest thereon in excess of any existing limitations upon the tax levies of such district. The authority granted by this act shall be in addition to and not a limitation upon any other powers of the district with respect to the issuance and payment of bonds and the construction and betterment of school buildings and additions, and

moneys of the district otherwise available may be used with the proceeds of this bond issue for such purpose.

Approved April 13, 1955.

CHAPTER 423—H. F. No. 1466

[Not Coded]

An act relating to certain school districts operating under cash basis laws and authorizing the issuing of emergency certificates of indebtedness; amending Laws 1953, Chapter 575, Section 1.

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

Section 1. Laws 1953, Chapter 575, Section 1, is amended to read:

Section 1. **School districts, emergency certificates of indebtedness.** Any school district having a population of less than 3,000 according to the last federal census and subject to the provisions of Laws 1951, Chapter 63, in which the pupil enrollment in the school year beginning in 1953 or in the school year beginning in 1954, 1955 or 1956 shall exceed the enrollment in the school year beginning in 1951 by more than 75 percent may issue and sell emergency certificates of indebtedness in the manner and in the amounts hereinafter set forth. The total principal amount of such certificates issued in any school year shall not exceed the amount of the increased costs in such school year resulting directly from such increased enrollment, after deducting increased revenues or aids resulting directly therefrom and to be received in said year. All certificates issued hereunder shall become due and payable not later than December 1, 1956, or three years after issuance, and shall bear interest at not to exceed four percent per annum. Such certificates shall be general obligations of the district, and the full faith and credit of the district are pledged for their payment when due.

Approved April 13, 1955.

CHAPTER 424—H. F. No. 167

An act relating to election judges and clerks in cities of the first, second and third class; amending Minnesota Statutes 1953, Section 206.35.