

misappropriating the same, keeping false accounts, making false entries in records, omitting or refusing to pay over the same to the officer or authority entitled thereto, prescribing a penalty therefor, and amending Minnesota Statutes 1953, Section 620.01.

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

Section 1. Minnesota Statutes 1953, Section 620.01 is amended to read:

620.01 Public officials, misappropriation, falsification of accounts. Every public officer, and every other person receiving money on behalf or for account of the people of the state, or of any department of the state government, or of any bureau or fund created by law, in which the people are directly or indirectly interested, or for or on account of any county, city, village, borough, town, or school district, who:

(1) Shall appropriate to his own use, or the use of any person not entitled thereto, without authority of law, any money so received by him as such officer or otherwise;

(2) Shall knowingly keep any false account, make any false entry or erasure in any account, of or relating to any money so received by him;

(3) Shall fraudulently alter, falsify, conceal, destroy, or obliterate any such account; or

(4) Shall wilfully omit or refuse to pay over to the state, its officer or agent authorized by law to receive the same, or to such county, city, village, borough, town, or school district, or to the proper officer or authority empowered to demand and receive the same, any money received by him when it is a duty imposed upon him by law to pay over and account for the same;

Shall be guilty of *embezzlement of public funds* and shall be punished by imprisonment in the state prison or county jail for from one to seven years, or by a fine of from \$1,000 to \$10,000, or both such fine and imprisonment.

Approved April 19, 1955.

CHAPTER 523—S. F. No. 873

An act relating to underground waters and the construction of wells, and filing data obtained in connection therewith with the director of the division of waters, and amending Minnesota Statutes 1953, Section 105.51.

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

Section 1. Minnesota Statutes 1953, Section 105.51, is amended to read :

105.51 Artesian wells; control, reports by drillers. For the conservation of the underground water supplies of the state, the commissioner is authorized to require the owners to control artesian wells to prevent waste.

Every person, firm or corporation who shall provide the means of appropriating ground water by drilling, boring, or otherwise shall file a verified statement with the director of the division of waters containing the log of the materials and water encountered in connection therewith, together with all water pumping tests relating thereto. Such statements shall be confidential and be used only by the division for scientific study, the result of which may be public information. The commissioner may exclude from the requirement to file such statements those whose operations are of a type which would not yield significant scientific information.

Approved April 19, 1955.

CHAPTER 524—S. F. No. 939

An act relating to tax rates used for county purposes in certain counties; amending Minnesota Statutes 1953, Section 275.09, Subdivision 2.

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

Section 1. Minnesota Statutes 1953, Section 275.09, Subdivision 2, is amended to read :

Subd. 2. County purposes. 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 county purposes, such amount as is levied by the county board. In any county with not less than 100,000 inhabitants the rate of the tax for general revenue purposes shall not exceed five mills, and in any county with less than 100,000 inhabitants the rate of the tax for general revenue purposes shall not exceed ten mills, unless this maximum mill levy will not raise a sum equal to the amount specified in this subdivision for each county according to the following classifications :

(a) In any county with less than 10,000 inhabitants, \$80,000.