

travel by officers and employees of the state, and to deposit with the airline company not more than \$500 to the credit of such account. The sum of \$500 or so much thereof as may be necessary is hereby appropriated to the commissioner of administration out of the general revenue fund in the state treasury for the purposes of this clause.

(21) To make rules and regulations relative to the expense of moving state officers and employees to new stations, subsistence, and such other expenses as may be necessary and incident to assignments to such stations, and to provide for the payment thereof by reimbursement of actual expenses or payment therefor at a daily flat rate.

(22) The commissioner of administration is hereby authorized to approve allotments for sand, clay, stone, gravel and other earth materials heretofore purchased for trunk highway purposes for which allotments were not made as required by Laws 1939, Chapter 431.

(23) The state auditor is hereby authorized to encumber trunk highway funds for sand, clay, stone, gravel and other earth materials heretofore purchased for trunk highway purposes for which funds were not encumbered as required by Laws 1939, Chapter 431, and to pay for such sand, clay, stone, gravel and other earth materials upon proper authorization by the commissioner of highways.

Approved April 19, 1955.

CHAPTER 548—S. F. No. 2

An act to provide for additional appropriations by the state to certain cities and villages; amending Minnesota Statutes 1953, Sections 276.15, 276.16, 276.18.

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

Section 1. Minnesota Statutes 1953, Section 276.15, is amended to read:

276.15 State, additional appropriations to certain cities and villages. Subdivision 1. Whenever the value of the property in and within *one mile* of the corporate limits of any city or village *having 14,000 inhabitants or less according to the last preceding federal census*, which is exempt from local taxation because taxes thereon are paid under the provisions of the gross earnings tax law (excluding the value of the exempt property located within the corporate limits of any

other city or village receiving benefits under sections 276.15 to 276.18) is equal to or greater than the taxable value of all the other property, exclusive of money and credits, within the city or village, then *it* shall receive from the state treasury, in addition to all other taxes received thereby, the following amounts:

(1) If the taxable value of all such non-exempt property does not exceed 25 percent of the value of such exempt property the amount annually as would be produced by a tax at one-third the current tax rate for city or village purposes upon such exempt property, but not to exceed \$20,000 where the population of *the* city or village is less than 3,500 and not to exceed \$40,000 where the population exceeds 3,500 *according to the last preceding federal census*;

(2) If the taxable value of such non-exempt property is more than 25 percent and not more than 50 percent of the value of such exempt property the amount annually as would be produced by a tax at one-fourth the current rate for city or village purposes upon such exempt property, but not to exceed \$10,000 *or*, in the case of a city of the third class, not to exceed \$30,000;

(3) If the taxable value of such non-exempt property is more than 50 percent but not more than 75 percent of the value of such exempt property the amount annually as would be produced by a tax at one-fifth the current rate for city or village purposes upon such exempt property but not to exceed \$20,000.

Subd. 2. In any event, the amount which any such city or village may receive under sections 276.15 to 276.18 shall not exceed \$7.50 per capita.

Sec. 2. Minnesota Statutes 1953, Section 276.16, is amended to read:

276.16 Application for appropriation. Any such city or village desiring to take advantage of sections 276.15 to 276.18, shall apply in writing therefor to the state auditor *by July 1* each year. *The application shall state:*

(1) The valuation as of May 1 of the next preceding year of the property in and within *one mile* of the corporate limits of *the* city or village subject to taxation under the provisions of the gross earnings tax law, excluding the valuation of any such property located within the corporate limits of any other city or village receiving benefits under sections 276.15 to 276.18. Railroad valuations shall cover all railroad property located in and within *one mile* of the corporate limits of *the* city or village, except rolling stock, main tracks and fills or

bridges supporting *them*, and excluding the valuation of any such property located within the corporate limits of any other city or village receiving benefits under sections 276.15 to 276.18;

(2) The taxable value as of May 1 of the next preceding year of all of the real and personal property, exclusive of money and credits, within any such city or village subject to local taxation;

(3) The rate of taxation, in mills, for city or village purposes for the current and next preceding year;

(4) The total amount spent for all city or village purposes by *the* city or village for the last preceding fiscal year, and an estimate of the expenses for city or village purposes for the current fiscal year.

(5) *The total number of inhabitants of the city or village according to the last preceding federal census.*

The information called for in clause (1) shall be immediately ascertained and certified *by the Railroad and Warehouse Commission*, upon the request of *the* city or village; the information called for in clauses (2) and (3) shall be immediately certified by the county auditor of *any* county in which *the* city or village is situated *upon the request of the city or village*; and the information called for in clause (4) and (5) shall be certified by the clerk of *the* city or village.

Sec. 3. Minnesota Statutes 1953, Section 276.18, is amended to read:

276.18 **Limitation.** Not more than \$130,000 in the aggregate shall be disbursed in any calendar year to all cities and villages entitled to aid under the provisions of sections 276.15 to 276.18. *If \$130,000 is insufficient to pay the full amount to which these cities and villages are entitled annually under these sections, the state auditor shall apportion the amount available pro rata to these cities and villages.*

Approved April 20, 1955.

CHAPTER 549—S. F. No. 292

An act relating to the Minnesota State Teachers Retirement Fund law, amending Minnesota Statutes 1953, Section 135.07.

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