make a report to the members of the Legislature not later than December 20, 1956 setting forth its findings as a result of such investigation and study, and shall make such recommendations as it deems proper in an effort to assist the Legislature in the formulation of a stable and fair policy for the taxation of iron ore.

- Sec. 2. Laws 1951, Chapter 714, Section 7, as amended by Laws 1953, Chapter 522, Section 2, is amended to read:
- Sec. 7. Appropriation. That part of the sum of \$150,000 appropriated by Laws 1951, Chapter 714, as amended by Laws 1953, Chapter 522, Section 2, which was not expended by the commission pursuant to that chapter, or so much of that unexpended balance as may be necessary, is hereby reappropriated from the funds appropriated to the iron range resources and rehabilitation commission for the use of this commission in performing the duties imposed under the provisions of this act. For the payment of such expenses the commission shall draw its warrants upon the state treasurer, which warrants shall be signed by the chairman and at least two other members of the commission and the state auditor shall then approve and the state treasurer pay such warrants as when presented.

A general summary or statement of expenses incurred by the commission and paid shall be included with the commission's report.

Approved April 23, 1955.

## CHAPTER 796—S. F. No. 1564

An act relating to the reimbursement of public officers and employees for use of privately owned automobiles in the performance of their duties; amending Minnesota Statutes 1953, Section 350.11.

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

Section 1. Minnesota Statutes 1953, Section 350.11, is amended to read:

350.11 Mileage allowances. Subdivision 1. The maximum amount which shall be paid by the state, and departmen or bureau thereof, or any county, city, village, town, or school district, to any officer or employee, except sheriffs or deputy sheriffs, as compensation or reimbursement for the use by such officer of his own automobile in the performance of

his duties shall not exceed seven and one half cents per mile.

- In counties having more than 300,000 and less than 450,000 inhabitants the county board or the welfare board supported jointly by such county and a city of the first class therein may determine to pay, and in counties having more than 550,000 inhabitants, the county board may determine that the county shall pay a base allowance of \$1.50 per day for each day the employee or officer's automobile is officially used. This base allowance shall not be paid for more than 20 days in each month. The minimum base allowance shall be \$20 per month for each employee or officer required to have his own automobile available for official public business and using that automobile for such business periodically throughout the month. If a base allowance is paid it shall be in addition to a mileage allowance which shall not exceed seven and one half cents a mile for the first 500 miles in any one month and five cents a mile thereafter.
- Subd 3. In cities of the second class operating pursuant to the provisions of a legislative charter the City Council thereof, or other appropriate governing body, may pay an allowance in lieu of mileage to employees other than elected city officials, which said allowance in lieu of mileage shall not exceed \$40 per month.

This section shall be construed as amending all existing laws authorizing such allowances or reimbursements by imposing the maximum limit above set forth.

Approved April 23, 1955.

## CHAPTER 797—S. F. No. 1568 [Not Coded]

An act to authorize the governing body of cities of the first class now or hereafter having a population of 450,000, or over, to levy an annual tax for poor relief purposes in excess of the amount authorized by law or charter of such city; amending Laws 1953, Chapter 350.

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

Section 1. Laws 1953, Chapter 350, is amended to read as follows:

[Section 1.] Minneapolis levy for poor relief. The governing body of any city of the first class now or hereafter having a population of 450,000, or over, is hereby authorized