

shall officiate during this election. In the absence of the clerk, the voters shall elect a clerk pro tem.

Subdivision 2. The second order of business shall be a budget session at which the board shall report on the budget.

Subdivision 3. The third order of business shall be the annual election which shall begin immediately after the budget session. Polls shall be open for at least three hours at the annual election and shall close at 9 p.m.

Section 14. **Repealer.** Minnesota Statutes 1953, Section 122.01, Subdivision 10; and Section 122.015, are hereby repealed.

Approved April 25, 1955.

CHAPTER 863—S. F. No. 726

[Coded in Part]

An act relating to the powers and duties of the state auditor; amending Minnesota Statutes 1953, Sections 6.01, 6.02, 6.03, 6.04, 6.05, 6.06, 6.08, 6.10, 6.11, 6.12, 6.136, 6.18, 6.19, 6.20, 6.21, 6.22, 6.23, 6.24, 6.25, 6.26; repealing Minnesota Statutes 1953, Sections 6.07, 6.09; 6.13, 6.14, 6.15, 6.16, 6.17, 6.27.

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

Section 1. Minnesota Statutes 1953, Section 6.01, is amended to read:

6.01 Duties, seal. The state auditor shall superintend and manage the fiscal concerns of the state as required by law. He may execute in behalf of the state assignments and satisfactions of judgments rendered in its favor. He shall have a seal bearing the words "Seal of the Auditor of Minnesota" and affix it to all official certificates and conveyances executed by him.

Sec. 2. Minnesota Statutes 1953, Section 6.02, is amended to read:

6.02 Deputy, employees. The state auditor shall appoint a deputy, who may perform all the duties of the office when the auditor is absent or disabled. He may employ and at pleasure dismiss a *private secretary*.

Sec. 3. Minnesota Statutes 1953, Section 6.03, is amended to read:

6.03 Warrants. Warrants shall be drawn on printed blanks progressively numbered and for every warrant issued the number, amount, date, and name of payee shall be entered in progressive order in *warrant registers* kept by him for that purpose.

Sec. 4. Minnesota Statutes 1953, Section 6.04, is amended to read:

6.04 Claims against state, approval. When claims against the state for any purpose are made for which there is an appropriation available the official having authority over the appropriation from which the claim is to be paid shall cause the claim to be approved by *certification thereon* that the service was performed or the goods or material furnished. *These claims shall be forwarded* to the state auditor accompanied by *such* transmittal form as he prescribes.

Sec. 5. Minnesota Statutes 1953, Section 6.05, is amended to read:

6.05 Prescribes form of claim. The form of the claim is prescribed by the state auditor. The warrant *is completed* and signed by the auditor and the treasurer, upon approval of the claim by the auditor, shall accept *the* warrant with his signature, making *the warrant* negotiable. The treasurer may confer authority upon one or more of his assistants to accept *the* warrant in his behalf. The warrant shall be entered *in* the warrant register the same as a cash payment.

Sec. 6. Minnesota Statutes 1953, Section 6.06, is amended to read:

6.06 Endorsement of warrant a receipt. The endorsement by the payee of the *warrant constitutes* a receipt in full for the claim therein.

Sec. 7. Minnesota Statutes 1953, Section 6.08, is amended to read:

6.08 Subpoenas, issuance. The state auditor *may* issue subpoena to any person who *renders* an account to the state in the nature of a bill for expenses for articles sold or purchased or involving any other transaction between the state and any person, corporation, or copartnership. He *may* place any such individual under oath and examine *him* as to the correctness of any account-rendered. *He may* subpoena witnesses, administer oaths, and examine *witnesses* under oath in any transaction entered into between the state and any person, copartnership, or corporation.

Sec. 8. Minnesota Statutes 1953, Section 6.10, is amended to read:

6.10 Outstanding unpaid warrants, cancelation. At the beginning of each fiscal year the state auditor and the state treasurer shall cancel upon their books all outstanding unpaid state auditor's warrants that have been issued and delivered for more than six years prior to that date and credit to the *general revenue fund* the respective amounts of the canceled warrants.

When any canceled warrant is presented for payment it shall be taken up by the auditor and a new warrant for the same amount, payable to the lawful holder thereof, but bearing a current number, shall be issued against the *general revenue fund from which the amount necessary to pay the new warrant is hereby appropriated.*

Sec. 9. Minnesota Statutes 1953, Section 6.11, is amended to read:

6.11 Unpaid warrant, issuance of duplicate. When it is shown to the auditor by affidavit that any unpaid state warrant is lost or destroyed, he may issue to the owner a duplicate thereof and thereupon the original is void. If it appears to the auditor that any person may be damaged thereby, he may require from the applicant a bond of indemnity to the state in double the amount of the warrant, conditioned for the benefit of any person so damaged. The auditor in his discretion may refuse to issue a duplicate of an unpaid state warrant. If he acts in good faith he is not liable, whether the application is granted or denied.

Sec. 10. Minnesota Statutes 1953, Section 6.12, is amended to read:

6.12 Record of accounts and documents. The state auditor shall enter and keep in his office, in suitable books, a record of all accounts and documents as are required by law to be returned to or filed with him. He shall file and preserve all receipts and other vouchers relating to his official business. He shall keep an account with the treasurer, charging him therein with all moneys paid into the treasury and crediting all warrants redeemed by him and returned. An account shall likewise be kept with each money appropriation made by the legislature, showing all disbursements made therefrom. He shall keep such other accounts as are necessary to exhibit the condition of the state finances from day to day.

Sec. 11. Minnesota Statutes 1953, Section 6.136, is amended to read:

6.136 Refundments. Subdivision 1. Money paid into the state treasury through error or under circumstances

such that the state is not legally entitled to retain *it*, may be refunded upon the submission of a verified claim therefor. The claimant shall present his verified claim, together with a complete statement of facts and reasons for which the refund is claimed, to the head of the state agency concerned, who shall forthwith examine it, *attach thereto* his approval or disapproval thereof together with his reason therefor, *and* submit the claim to the state auditor *for settlement* in the manner provided by law.

Subd. 2. There is hereby appropriated to the persons entitled to such refund, from the fund in the state treasury to which *the* money was credited, an amount sufficient to make *the* refund and payment.

Sec. 12. Minnesota Statutes 1953, Section 6.18, is amended to read:

6.18 **Reports.** On or before the third day of each regular session of the legislature the auditor shall report to each house thereof an account of the receipts and disbursements of the treasurer during the preceding two years, the unexpended balances of the several appropriations, the amount remaining in the treasury, and *any* warrants issued and unpaid, which *report* shall be accompanied by such remarks on the state finances as he *deems* proper.

Sec. 13. Minnesota Statutes 1953, Section 6.19, is amended to read:

6.19 **Unpaid drafts.** *Subdivision 1.* *Except as provided in subdivision 2,* drafts issued by the state auditor for claims due the state and delivered to the state treasurer for collection shall be paid within 30 days thereafter unless the claim be for services rendered by the public examiner in which case the draft may be paid within 90 days. If not paid within *that* period interest shall accrue and be collected upon the principal of *the* claims at the rate of eight percent per annum from *the due* date of the draft.

Sub. 2. The provisions of *subdivision 1* do not apply to drafts issued for timber stumpage, gross earning taxes, or for amounts due for principal or interest upon state loans, or other claims due the state where the interest is now provided by law.

Sec. 14. Minnesota Statutes 1953, Section 6.20, is amended to read:

6.20 **Grants from United States, use.** All funds received by the state from the government of the United States as grants in aid for the purpose of assisting in paying old age

benefits, or aid to dependent children commonly called "mothers' pensions," or aid to the blind, or for maternal and child health services, or for the care of crippled children, or for the care of neglected children and child welfare generally, or for vocational rehabilitation, or for the extension of public health services, or for any other public assistance or public welfare purpose shall be used solely for the purpose for which the grant was made. Any interest or income arising from the funds so granted shall be accredited by the state treasurer to the particular account for which *the* grant was made and used solely for the purpose of *that* grant or repaid to the United States Treasury as the proper authorities of the government of the United States may require.

Sec. 15. Minnesota Statutes 1953, Section 6.21, is amended to read:

6.21 **Duties.** The state auditor shall continue to exercise the rights, powers, and duties now vested in and imposed upon his office. He shall have charge of the administration of the financial affairs of the state. He shall keep the general books of account of the state. The general books of account shall be on a double entry control basis, with such revenue, expenditure, asset and liability accounts as will give complete control over all financial and expenditure operations of the state and over all officials, departments, and agencies of the state government. Accounts shall be set both as to expenditures and revenue according to generally accepted practice in governmental accounting. The auditor, with the advice and assistance of the commissioner of administration and the public examiner, shall formulate and prescribe for all departments and other state agencies a system of uniform records, accounts, statements, estimates, revenue receipt forms, vouchers, bills, and demands with suitable instructions governing the installation and use thereof. The accounting system and form so prescribed shall be adopted and employed by all officials, departments, and agencies of the state government. The auditor, with the assistance of the public examiner, shall exercise constant supervision and control *thereof*. All accounting and financial records shall be kept on the fiscal year basis of 12 months ending at midnight between June 30 and July 1. The auditor and his designated agents shall at all times have free access to the books, records, accounts, and papers of the several departments and agencies. The commissioner of administration and his designated employees shall have free access at all times to the books, records, accounts, and papers of the state auditor and the auditor shall allow the commissioner and his agents sufficient desk space for using and inspecting the same.

Sec. 16. Minnesota Statutes 1953, Section 6.22, is amended to read:

6.22 **Specific duties.** The auditor or his designated agents shall examine every receipt, account, bill, claim, refund, and demand against the state, and if a legal, correct, and proper claim, he shall approve the same, designate the account to be charged therefor, and issue his warrant in payment thereof in the manner provided by law. He shall approve all documents and reports showing evidences of payments into receipts by the state treasurer and shall designate the fund to be credited therewith.

Sec. 17. Minnesota Statutes 1953, Section 6.23, is amended to read:

6.23 **Appropriation and allotment required for expenditures.** Unless otherwise expressly provided by law, no money belonging to or for the uses of the state shall be expended or applied by any official, department, or agency of the state government or any institution under its control, except under authority of an appropriation by law and an allotment relating thereto as herein provided and upon warrant of the auditor.

Sec. 18. Minnesota Statutes 1953, Section 6.24, is amended to read:

6.24 **Supervision of original documents.** Except as otherwise provided by law, all original bills, claims, contracts, deeds, leases, demands, and vouchers on which money has been or may be paid by the state treasurer shall be kept in the office of the auditor and shall be under *his* supervision and control.

Sec. 19. Minnesota Statutes 1953, Section 6.25, is amended to read:

6.25 **Quarterly statements.** At the end of every quarterly period and at the end of each fiscal year the auditor shall prepare and submit to the governor and make available to the public a summary statement showing all revenues and expenses for the period covered by *the* statement, including a comparison with the previous corresponding period. *These* statements shall be in sufficient detail as to appropriations and funds as to show the exact financial condition of the state and each department and agency thereof.

Sec. 20. Minnesota Statutes 1953, Section 6.26, is amended to read:

6.26 **Salary, bond.** The salary of the state auditor shall be \$11,000 annually and he shall give a corporate bond of

\$50,000 to the state for the faithful discharge of his duties.

Sec. 21. [16.64] Liquor stamps. Subdivision 1. *As used in this section "stamps" includes all liquor stamps, fermented malt beverage stamps, and other stamps, tokens or forms evidencing the payment of taxes or fees of any kind due to the state.*

Subd. 2. All officers and members having custody of these stamps shall be accountable therefor at all times. They shall keep such records and make such reports as the state auditor directs.

Subd. 3. Upon purchasing or contracting for these stamps, the commissioner of administration, with the advice and approval of the state treasurer, shall designate and design the form and denomination thereof, prescribe such requirements, and provide for such supervision of the manufacture and delivery thereof as is necessary to prevent forgery, misappropriation, and fraud. The printer or manufacturer of any stamps, shall deliver the stamps upon completion to the officer or employee of the state entitled to their custody. At the time of delivery he shall execute in triplicate a sworn statement stating the kind and number of the articles printed or manufactured and delivered, the precautions taken to prevent forgery, misappropriation, and fraud in connection therewith, and such other information as is required by the commissioner of administration and the state treasurer. One statement shall be delivered with the articles described therein to the officer or employee of the state receiving the articles, one to the commissioner of administration, and one to the state auditor. No claim for payment for any such articles shall be allowed until these statements are delivered.

Subd. 4. All stamps which are salable for cash without further certification or authentication shall be delivered, when printed or manufactured, to the state treasurer, who shall have the exclusive right to sell them.

Subd. 5. Other stamps shall be delivered to and issued by the state treasurer. The state treasurer shall issue daily duplicate reports to the state auditor and liquor control commissioner showing the sales of stamps, the denominations thereof, and the persons purchasing them.

Subd. 6. Refunds to any purchaser for money paid for any stamps returned unfit for use or otherwise unused may be made upon such proof as is required by the state auditor. If the state auditor finds the proof to be correct, he may draw his voucher upon the state treasurer for the amount to be paid.

Subd. 7. The forging, with intent to defraud, of any stamps, evidencing, or intending to evidence, the payment of any tax or fee due to the state or any plate, die, or other device for the printing or manufacture of any such stamp is forgery in the third degree. Every such stamp which is salable for cash, without further authentication or certification, for the purposes of payment of any such tax or fee is deemed to be of the value of the amount of money designated thereon and for which the same is salable, and larceny thereof is punished accordingly.

Subd. 8. The provisions of this section shall not exclude the application of any other laws, not inconsistent herewith, relating to the same subject matter, but are supplementary thereto.

Sec. 22. Repealer. Minnesota Statutes 1953, Sections 6.07, 6.09, 6.13, 6.14, 6.15, 6.16, 6.17, 6.27, are hereby repealed. Approved April 25, 1955.

CHAPTER 864—S. F. No. 1047

[Not Coded]

An act creating a commission to investigate and study all matters relating to state building needs.

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

Section 1. Interim commission, study of state building needs. A commission to investigate and study all matters relating to state building needs is hereby created to consist of five members of the senate to be appointed by the committee on committees, five members of the house of representatives to be appointed by the speaker of the house and one member to be the commissioner of administration.

Sec. 2. Duties. Such commission shall make a comprehensive, detailed and complete investigation and study of the building needs of the state of Minnesota, including but not limited to the following; Determine the present and future requirements for new buildings; develop a plan for locating all administrative offices in a compact area; explore methods of financing new construction and remodeling and repairing old structures; determine if a state building commission should be created.

Sec. 3. Meetings. The commission shall hold meetings at such times and places as it may designate. It shall select