

Subd. 2. Any company subject to this section, with the consent of one or more subsidiaries, all of the shares of which, except shares issued to a person to qualify him as a director, are owned by such company, such consenting subsidiary or subsidiaries also being subject to this section, may file the return required by subdivision 1 hereof on a consolidated basis as the return of all such companies, and the tax computed in accordance with such return shall be assessed against the parent company.

Approved March 20, 1957.

CHAPTER 179—H. F. No. 1086

An act relating to firemen's relief associations and retirement pensions in cities of second class; amending Minnesota Statutes 1953, Sections 424.16, and 424.17, as amended, 424.21 and 424.24.

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

Section 1. Minnesota Statutes 1953, Section 424.16 as amended by Laws 1955, Chapter 289, Section 2, is amended to read:

424.16 Special fund; disbursement; segregation in case of volunteer members. The amounts so paid to relief association by the state and each city under the provisions of sections 424.01 to 424.29 and by it set aside and deposited as a special fund, shall be appropriated and disbursed by each such association for the following purposes:

(1) For the relief of sick, injured, and disabled members of the relief associations, their widows and orphans; and

(2) For payment of disability and service pensions to members of the relief associations.

(3) In any city of the second class in which members of the firemen's relief association include volunteer firemen the special fund shall be segregated into two accounts, one of which shall be for the benefit of members who are volunteer firemen, and the other for the benefit of members who are paid firemen. All moneys received by the association which are derived from pay-roll deductions from paid firemen's salaries under section 424.12 shall be paid into the account of the fund for the benefit of paid firemen only. Funds received from other sources shall be allocated between the account for the benefit of paid firemen and the account for the benefit of volunteer

firemen in such proportions as shall be designated by the governing body of the city from time to time. In the event the governing body of the city shall abolish the volunteer branch of its fire department any surplus remaining in the account of the fund for the benefit of volunteer firemen after discharging all obligations to those who are volunteer members at the time of such abolition shall be paid into the account of the fund for the benefit of paid firemen. Any funds of a firemen's relief association in a municipality which shall have become a city of the second class by adoption of a home rule charter, or increase in its population, may be allocated by action of the governing body of such city between the respective accounts of the special fund of the relief association for the benefit of paid firemen and volunteer firemen if, prior to becoming a city of second class, the municipality shall have had a relief association whose members included volunteer firemen.

(4) *For the payment of necessary expenses of administering such fund, including the secretary's and treasurer's salaries.*

Sec. 2. Minnesota Statutes 1953, Section 424.17 as amended by Laws 1955, Chapter 289, Section 3, is amended to read:

424.17 Relief, determination of entitlement; volunteers included. Each relief association shall, in its bylaws, define the sickness and disability entitling its members to relief, and specify the amounts thereof, and also specify the amounts to be paid to its disability and service pensioners, and to widows and children of deceased members, and to fix the age limits of children to which pensions may be paid. When the total assets of the association shall amount to \$50,000 or more, it shall have the right to pay to its members the maximum amounts specified in sections 424.01 to 424.29. The bylaws of such association shall provide for payment of a service pension to volunteer firemen who are members of the association, which service pension shall be paid in a lump sum in an amount not exceeding \$100 per year of service, to a retiring member or widow or minor children of a deceased member who qualifies for a service pension by reason of having reached the age of 50 years, and who has done active duty for 20 years or more as a volunteer fireman of the fire department in the municipality where the association exists. *The bylaws of such association may provide for payment of a service pension to volunteer firemen who are members of the association, which service pension shall be paid in a lump sum, in an amount not exceeding \$100 per year of service, to a retiring member, who qualifies for a service pension by reason of having become physically disabled (as certified by a physician designated by*

the governing body of the municipality) so that he cannot continue with his duties as a volunteer fireman of the fire department in the municipality where the association exists, or to the widow or minor children of a deceased member who dies before reaching the age of 50 years, and before rendering 20 years active duty as a volunteer fireman. No other pension or benefit shall be payable to members of the association who are volunteer firemen, provided that, if the services of all volunteer firemen are discontinued and the volunteer division of the fire department abolished by the municipality, the volunteer firemen who are members of the association at the time of such discontinuance and abolishment shall be paid a service pension, in a lump sum, in an amount not to exceed \$100 per year of service rendered prior to such discontinuance and abolishment. In determining the period of service of any individual member of the association for the purpose of computation of service requirements in connection with payment of any pensions or other benefits specified by the bylaws of the relief association, or any provision of sections 424.03 to 424.29, service of a volunteer or paid fireman of the fire department of the municipality in which the relief association is situated, and membership in a firemen's relief association in such municipality prior to said municipality becoming a city of the second class, shall be taken into account on the same basis as if said municipality had been a city of the second class during all of the time such service was rendered.

Sec. 3. Minnesota Statutes 1953, Section 424.21, is amended to read :

424.21 Membership. A member of the association, as defined in section 424.03, who has completed a period or periods of service on the fire department equal to 20 years or more, shall, after he has arrived at the age of 50 years or more, and has retired from the pay-roll of the fire department be entitled to a pension of not less than \$50 nor more than \$75 per month provided that the bylaws of a relief association in a city of second class situated in a county in which there is also a city of first class may provide for a pension of not more than a sum equal to one-half of the salary as payable from time to time during the period of the pension payment to firemen of the highest grade (not including officers of the department) in the employ of the municipality, such pension to be payable for his natural life in conformity with the bylaws of each association. All leaves of absence of more than 90 days, except such as are granted to a member because of his disability due to sickness or accident, shall be excluded in computing the period of service; and all periods of time during which a member received a disability pension shall be excluded

in the computation. No deductions shall be made for a leave of absence granted to a member to enable him to accept an appointive position in the fire department. No member shall be entitled to draw both a disability and a service pension. The bylaws of each association may provide for these increases, or any portion thereof; provided, that in no event shall the total pension exceed the sum of \$75 per month; *provided that the bylaws of a relief association in a city of second class situated in a county in which there is also a city of first class may provide for a pension of not more than a sum equal to one-half of the monthly salary of a fireman of the highest grade (not including officers of the department) in the employ of the municipality from time to time during the period of the pension payment.*

Sec. 4. Minnesota Statutes 1953, Section 424.24, is amended to read:

424.24 Pensions to survivors. When a service pensioner, disability pensioner, or deferred pensioner, or an active member of such relief association dies, leaving:

(1) A widow who became his legally married wife while or prior to the time he was on the pay-roll of the fire department and remained such continuously after the marriage until his death without having applied for any divorce or legal separation, and who, in case the deceased member was a service or deferred pensioner, was legally married to such member at least three years before his retirement from the fire department; and who, in any case, was residing with him at the time of his death; no temporary absence for purposes of business, health, or pleasure shall constitute a change of residence for the purposes of this section.

(2) A child or children who were living while the deceased was on the pay-roll of the fire department, or who were born within nine months after the decedent was withdrawn from the pay-roll of the fire department, such widow and the child or children shall be entitled to a pension or pensions as follows:

(a) To such a widow a pension of not less than \$25, and not to exceed \$50 per month; *provided that the bylaws of a relief association in a city of second class situated in a county in which there is also a city of first class may provide for a pension of not more than a sum equal to 40 percent of the monthly salary of a fireman of the highest grade (not including officers of the department) in the employ of the municipality from time to time during the period of the pension payment, as the bylaws of the association provide, for her*

natural life; provided, that if she remarry, such pension shall cease and terminate as of the date of her remarriage.

(b) To such child or children, if their mother is living, a pension of not to exceed \$15 per month; *provided that the bylaws of a relief association in a city of second class situated in a county in which there is also a city of first class may provide for a pension of not more than a sum equal to five percent of the monthly salary of a fireman of the highest grade (not including officers of the department) in the employ of the municipality from time to time during the period of the pension payment, for each child up to the time each child reaches the age of not less than 16, and not to exceed an age of 18 years, in conformity with the by-laws of each association; provided, the total pension hereunder for the widow and children of the deceased member shall not exceed the sum of \$75 per month; provided that the bylaws of a relief association in a city of second class situated in a county in which there is also a city of first class may provide for a pension of not more than a sum equal to 50 percent of the monthly salary of a fireman of the highest grade (not including officers of the department) in the employ of the municipality from time to time, during the period of the pension payment.*

(c) A child or children of a deceased member receiving a pension or pensions hereunder shall, after the death of their mother, be entitled to receive a pension or pensions in the amount or amounts as the board of trustees of the association shall deem necessary to properly support the child or children until they reach the age of not less than 16, and not more than 18, years, as the bylaws of each association may provide; but the total amount of such pension or pensions hereunder for any such child or children shall not exceed the sum of \$75 per month; *provided that the bylaws of a relief association in a city of second class situated in a county in which there is also a city of first class may provide for a pension of not more than a sum equal to 50 percent of the monthly salary of a fireman of the highest grade (not including officers of the department) in the employ of the municipality from time to time during the period the pension payment is payable.*

Approved March 20, 1957.

CHAPTER 180—H. F. No. 1306

An act relating to firemen's relief associations in cities of the first class; amending Minnesota Statutes 1953, Section 69.29 as amended.