

CHAPTER 852—H. F. No. 1606

[Coded in Part]

An act relating to the administration of state government, appropriating money therefor; amending Minnesota Statutes 1953, Section 16.20; as amended.

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

Section 1. Minnesota Statutes 1953, Section 16.20, Subdivision 1, as amended by Laws 1955, Chapter 714, Section 1, is amended to read:

16.20 Percentage of receipts set aside for expenses
Subdivision 1. It is hereby determined that a charge of five percent of the amounts received from the licenses and fees specified in this subdivision does not exceed the reasonable cost and value of the services rendered, or to be rendered, by the governor, the secretary of state, the state treasurer, the state auditor, the attorney general, the department of administration, the public examiner, the courts, and the legislature, in connection with the collection of such licenses and fees and the maintenance of the agencies concerned therewith. There is hereby imposed upon the gross receipts, beginning July 1, 1957, from (1) all fishing licenses, (2) all hunting licenses, (3) the receipts of all boards existing and established under M.S. 1953, Chapter 146, 147, 148, 149, 150, 151, 153, 154, 155, 156, and 326, and any other board or commission now or hereafter existing for the purpose of determining the qualifications, and licensing, of persons seeking to practice their trade or profession in this state, a charge of five percent, such charge to be determined at the end of each quarter on the gross receipts for such period. The proceeds of such charge shall be paid into the state treasury and credited to the general revenue fund.

Sec. 2. Minnesota Statutes 1953, Section 16.20, Subdivision 2, as amended by Laws 1955, Chapter 714, Section 1, and Laws of 1957, Chapter 140, is amended to read:

Subd. 2. The commissioner of administration on or after July 1, of each year, beginning July 1, 1958, shall determine the costs of operating during the preceding fiscal year of the following state offices and departments, to-wit: the state auditor, the state treasurer, the department of administration, the state civil service, and the public examiner, which are attributable to the operations of the state department of highways. The costs of the several state offices and departments enumerated above attributable to the operations of the state highway department, during the preceding fiscal year hereinafter referred to as the attributable amount shall be the amount

determined by the commissioner of administration as hereinafter provided.

(a) The state highway department's attributable amount of the cost of operating the office of the state auditor shall be the amount of the salaries paid to employees who devote their entire time to highway matters plus the percentage of the amount expended for the salaries of all officers and other employees, except the employees no part of whose time is attributable to operation of the department of highways, of the office and for all supplies, and other expenses, which the total number of warrants issued by the state auditor for the department of highways is of the total number of warrants issued by the state auditor for all state purposes.

(b) The state highway department's attributable amount of the cost of operating the office of the state treasurer is the percentage of the amount expended for salaries, supplies and expense of the office, which the total number of warrants accepted on account of the operation of the department of highways is of the total number of warrants accepted for all state purposes.

(c) The state highway department's, attributable amount of the cost of operating the department of administration shall be the total of attributable amounts determined as follows :

(1) The attributable amount of the cost of operating the division of purchases is the percentage of the amount expended for salaries, supplies, and expense of the division which the number of requisitions for purchases issued for the department of highways, is of the total number of requisitions issued for all state purposes.

(2) The attributable amount of the cost of operating the office of the state printer is the percentage of the amount expended for salaries, supplies, and expense of the office which the total number of requisitions for printing for the department of highways, is of the total number of requisitions for printing issued for all state purposes.

(3) The attributable amount of the cost of the general administration of the department of administration, the budget division, and the budget engineering division is the percentage of the amount expended for salaries, supplies and expenses thereof, which the total expenditures of the department of highways, is of the total expenditures for all state purposes.

(4) The attributable amount of the cost of furnishing

utilities, custodial and maintenance services to the building, grounds and equipment constituting the State Highway Department's Central Office Building by the department of administration is the actual cost thereof to the department of administration as determined by the commissioner of administration.

(d) The state highway department's attributable amount of the cost of operating the state civil service is the percentage of the amount expended for salaries, supplies and expense of the department, which the average number of employees of the department of highways, during the year is of the average number of employees employed by the state during the year.

(e) The state highway department's attributable amount of the cost of operating the office of the public examiner is the amount expended by the office for salaries, supplies and expense in connection with auditing the department of highways.

(f) When the commissioner of administration has determined the total attributable amount of the cost of the offices and departments enumerated in this subdivision, he shall certify the amount so determined to the state auditor. The several amounts so certified by the commissioner of administration are hereby appropriated from the trunk highway fund to the general revenue fund in the state treasury as a reimbursement of moneys expended from the general revenue fund by the several state officers and departments enumerated in this subdivision for salaries, supplies and expense expended for services, supplies and expense attributable to highway matters. Upon receipt of the certification of the commissioner of administration, the state auditor shall transfer from the trunk highway fund to the general revenue fund in the state treasury the amount certified by the commissioner of administration, and the state auditor is authorized and directed to make the appropriate entries in the records of the respective funds. The commissioner of administration shall transmit a duplicate original of the certification to the state treasurer who is authorized and directed to make the appropriate entries in his records.

Sec. 3. [Subd. 8] *The commissioner of administration on or after July 1, of each year, beginning July 1, 1958 shall determine the costs of operating during the preceding fiscal year of the following state offices and departments, to-wit: the state auditor, the state treasurer, the department of administration, the state civil service, and the public examiner, which are attributable to the operations of the motor vehicle*

division and the petroleum tax division. The costs of the several state offices and departments enumerated above attributable to the operations of the activities of the motor vehicle division, as financed from the highway users tax distribution fund, and the activities of the petroleum tax division as financed by the highway users tax distribution fund, during the preceding fiscal year hereinafter referred to as the attributable amount shall be the amount determined by the commissioner of administration as hereinafter provided.

(a) (1) The motor vehicle division's attributable amount of the cost of operating the office of the state auditor shall be the percentage of the amount of salaries paid to all officers and other employees of the office except those employees no part of whose salaries are attributable to the operation of the motor vehicle division and for all supplies and other expenses which the total number of warrants processed by the state auditor for administrative salaries, administrative supplies, and expense, and the motor vehicle contingent fund and such other appropriations that are now or hereafter are financed or reimbursed out of the highway users tax distribution fund by the legislature is of the total number of warrants issued by the state auditor for all state purposes.

(2) The petroleum tax division's attributable amount of the cost of operating the office of the state auditor shall be the percentage of the amount of salaries paid to all officers and other employees of the office except those employees no part of whose salaries are attributable to the operation of the petroleum tax division and for all supplies and other expense which the total number of warrants processed by the state auditor for administrative salaries, administrative supplies and expense, gasoline tax refunds and bond premiums for gasoline tax collectors and such other appropriations that are now or hereafter financed or reimbursed out of the highway users tax distribution fund by the legislature is of the total warrants issued for all state purposes.

(b) (3) The motor vehicle division's attributable amount of the cost of operating the office of the state treasurer is the percentage of the amount expended for salaries, supplies and expense of the office which the total number of warrants accepted on account of the motor vehicle division's appropriations that are now or hereafter financed or reimbursed out of the highway users tax distribution fund, is of the total of the warrants accepted for all state purposes.

(4) The petroleum division's attributable amount of the cost of operating the office of the state treasurer is that percentage of the amount expended for salaries, supplies and expense of the office, which the total number of warrants

accepted on account of the petroleum division's appropriations which are now or hereafter financed or reimbursed out of the highway users tax distribution fund, is of the total number of warrants accepted for all state purposes.

(c) The motor vehicle and petroleum division's attributable amounts of the cost of operating the department of administration shall be the total of attributable amounts determined as follows:

(1) The attributable amount of the cost of operating the division of purchases is the percentage of the amount expended for salaries, supplies, and expense of the division which the number of requisitions for purchases issued for the divisions of motor vehicle and petroleum, is of the total number of requisitions issued for all state purposes.

(2) The attributable amount of the cost of operating the office of the state printer is the percentage of the amount expended for salaries, supplies, and expense of the office, which the total number of requisitions for printing for the motor vehicle division, and petroleum tax division is of the total number of requisitions for printing issued for all state purposes.

(3) The attributable amount of the cost of the general administration of the department of administration, the budget division, and the budget engineering division is the percentage of the amount expended for salaries, supplies, and expenses thereof, which the total expenditures of the motor vehicle division, and petroleum tax division is of the total expenditures for all state purposes.

(d) The motor vehicle division's and the petroleum tax division's and the petroleum tax division's attributable amount of the cost of operating the state civil service is the percentage of the amount expended for salaries, supplies, and expense of the department, which the average number of employees of the motor vehicle division, and petroleum tax division during the year is of the average number of employees employed by the state during the year.

(e) The motor vehicle division's, and the petroleum tax division's attributable amount of the cost of operating the office of the public examiner is the amount expended by the office for salaries, supplies and expense in connection with auditing the motor vehicle division, and the petroleum tax division.

(f) When the commissioner of administration has determined the total attributable amount of the cost of the offices and departments enumerated in this subdivision, he shall certify the amount so determined to the state auditor. The

several amounts so certified by the commissioner of administration are hereby appropriated from the highway users tax distribution fund to the general revenue fund in the state treasury as a reimbursement of moneys expended from the general revenue fund by the several state officers and departments enumerated in this subdivision for salaries, supplies and expense expended for services, supplies and expense attributable to motor vehicle and petroleum tax matters. Upon receipt of the certification of the commissioner of administration, the state auditor shall transfer from the highway users tax distribution fund to the general revenue fund in the state treasury the amount certified by the commissioner of administration, and the state auditor is authorized and directed to make the appropriate entries in the records of the respective funds. The commissioner of administration shall transmit a duplicate original of the certification to the state treasurer who is authorized and directed to make the appropriate entries in his records.

Sec. 4. [Subd. 9.] Except as otherwise provided by law, each state department agency, state activity, semi-state activity or board whose financial affairs are audited by the public examiner shall reimburse the public examiner for the cost of such audits; such reimbursements to be based upon the actual costs thereof as determined by the public examiner and the proceeds of such reimbursement shall be deposited to the credit of the public examiner's revolving fund and the general revenue fund in the state treasury, in the amount which is applicable to each such fund. Such sums of money to cover the costs of such audits and available to such state department, agency, state activity, semi-state activity or board are hereby appropriated for the purpose herein stated. The collection by the public examiner of the cost of an audit as provided herein may be waived in whole or in part by the executive council if the members thereof determine that it is in the public interest not to require any state department, agency, state activity, semi-state activity or board to pay for the cost thereof as provided by this act. If any state department, agency, state activity, semi-state activity, board or the public examiner desires that the cost of an audit be waived in whole or in part, the matter shall be reported to the commissioner of administration who shall then submit the same to the executive council together with his recommendations.

Sec. 5. This act shall be in effect on and after July 1, 1957.

Approved April 29, 1957.
