

(13) Joseph Dupont, Morris, Minn.	630.63
(14) Stevens County, Morris, Minn.	886.30

Sec. 7. Laws 1955, Chapter 592, Section 2, is amended to read:

Sec. 2. The amount appropriated to the claimants under Items (5) to (39), inclusive, shall be paid upon the execution of a release in favor of the State of Minnesota releasing the State of Minnesota from all claims. The form of said release shall be approved by the attorney general.

Approved April 29, 1957.

CHAPTER 964—H. F. No. 2088

[Not Coded]

An act appropriating money to pay certain claims against the state.

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

Section 1. There is hereby appropriated from the State Trunk Highway Fund or funds accredited thereto from highway patrol fines or other sources, not otherwise appropriated, the sums hereinafter set forth to be paid to the persons herein named in full payment of the claim indicated:

Subd. 1. Strom Construction Company, Moorhead, Minn.	\$ 1,866.20
Subd. 2. Pierce Bros., Windom, Minn.	75.00
Subd. 3. Leon Joyce, Rochester, Minn.	463.60
Subd. 4. John W. McArthy	181.26
Subd. 5. Matt Reiner, Long Lake, Minn.	600.00
Subd. 6. Miss Monda Birkholz. This amount to include all prior damages and materials sold	1,290.00
Subd. 7. Mrs. Emma Stemper	246.00
Subd. 8. Commodity Credit Corporation	1,564.86
Subd. 9. John and Thelma Sather	265.00
Subd. 10. City of Detroit Lakes	4,851.18
Subd. 11. Julius Anderson	70.00
Subd. 12. Oliver H. and Robert O. Olson	134.80
Subd. 13. Faribault County Cooperative Electric Association	4,869.18
Subd. 14. Vincent Collins	70.00
Subd. 15. Alfred Latcham	70.00
Subd. 16. Hugo L. Moll	70.00

Subd. 17.	Edwin Peterson	70.00
Subd. 18.	A. M. Swan, Newfolden, Minn.	192.00
Subd. 19.	Village of Wadena	1,019.59
Subd. 20.	Village of Chaska	1,929.19
Subd. 21.	Village of Buffalo	1,103.52
Subd. 22.	Esther Pankratz	100.00
Subd. 23.	Andrew Setter	500.00
Subd. 24.	W. L. Beck	1,000.00
Subd. 25.	Mr. and Mrs. John L. Krupicka	1,700.00
Subd. 26.	Edwin M. Thompson	475.00

Sec. 2. There is hereby appropriated from the veterans adjusted compensation fund the sums hereinafter set forth to be paid to the persons herein named in full payment of the claims indicated:

Subd. 1.	John F. Moeller	\$ 270.00
Subd. 2.	Owen R. Anderson, 2116 10th Ave. So., Minneapolis, Minnesota	400.00
Subd. 3.	Donald E. Farnham, Rt. 3, Box 770, E. Vista, Calif.	270.00
Subd. 4.	William E. Lavin, 2515 Highland St., Duluth, Minn.	270.00
Subd. 5.	Myron L. Mecham, Box 25, Huron, South Dakota	170.00
Subd. 6.	Ernold C. Patten, 5202 Kolb, Houston, Texas	275.00
Subd. 7.	Andree St. John Riggs, 4509 Garfield Ave., South, Minneapolis, Minn.	90.00
Subd. 8.	Thomas D. Ryan, Box 32, Riverton, Wyoming	400.00
Subd. 9.	Nolan L. Yager, 1808 North 4th St., Minneapolis, Minn.	270.00
Subd. 10.	Mrs. Hollis L. Chavance, 3211 Avenue J. Council Bluffs, Iowa, as benefici- ary of Richard L. Goforth, (deceased)	100.00
Subd. 11.	Mrs. Valma C. Foley, 2215 Howard St., Apt. 17, Omaha, Nebraska, as benefi- ciary of Richard L. Goforth, (deceased)	100.00
Subd. 12.	Mrs. Iris C. Gray, 115 So. 17th St., St. Joseph, Missouri, as beneficiary of Richard L. Goforth, (deceased)	100.00
Subd. 13.	Mrs. Roberta B. Schantz, 2424 South 11th St., St. Joseph, Missouri, as ben- eficiary of Richard L. Goforth, (de- ceased)	100.00
Subd. 14.	Mrs. Minnie K. Klawitter, Cosmos, Min- nesota, as beneficiary of Marten G. Gla- witter (deceased)	400.00

Subd. 15.	Howard J. Taylor, RFD No. 1, Canajoharie, N.Y.	375.00
Subd. 16.	Gretchen E. Cornelisen, Ortonville, Minn.	285.00
Subd. 17.	Stanley L. Mireski, 326 So. 71st Ave. West, Duluth, Minn.	80.00
Subd. 18.	Carl E. Anderson, 1519 "O" Avenue, N.W., Cedar Rapids, Iowa	80.00
Subd. 19.	Edward Puffal, Duluth, Minnesota	400.00
Subd. 20.	Paul R. Flynn, Mankato, Minn.	50.00
Subd. 21.	Stanley Stuart Foster, 1770 Kraemer Drive, Apt. B, Winona, Minn.	270.00
Subd. 22.	Emery H. Eggenberger, Appleton, Wisconsin	50.00
Subd. 23.	Mrs. Gertrude L. Frazer, 2816 Xerxes Avenue So., Minneapolis, Minnesota, as beneficiary of Robert Henry Frazer (deceased)	400.00
Subd. 24.	Delbert C. Steffenson, Isanti, Minn.	315.00
Subd. 25.	Emmett Jones as guardian for Edmund James Jacobson, an incompetent veteran	
Subd. 26.	Fred Brown, New York, New York	370.00
Subd. 27.	Donald S. Campbell, Osseo, Minn.	70.00
Subd. 28.	William Schnase, Loup City, Nebraska	150.00
Subd. 29.	James Alvis Magness, Houston, Texas	400.00
Subd. 30.	Detroit Wabeek Bank & Trust Co., Detroit, Mich., guardian of Robert K. Skidmore, Rochester State Hospital, Rochester, Minn.	130.00
Subd. 31.	Mrs. Clifford Fowler, Waseca, Minnesota, as beneficiary of Henry Kampen, (deceased)	133.33
Subd. 32.	Loial E. Kampen, Sioux Falls, South Dakota, as beneficiary of Henry Kampen (deceased)	133.33
Subd. 33.	Gordon D. Kampen, Brainerd, Minnesota, as beneficiary of Henry Kampen, (deceased)	133.33
Subd. 34.	Norbert E. Mieseler, Chaska, Minnesota	70.00
Subd. 35.	Clarence W. Faust, Concord, North Carolina	80.00
Subd. 36.	Douglas O. Heyers, Alvwood, Minnesota	375.00
Subd. 37.	Milton J. Novak, Shreveport, Louisiana	160.00
Subd. 38.	Mrs. Grace Traspers, natural guardian of Denise Rudolph and Donna Rudolph, children of Robert L. Rudolph (deceased)	400.00

Sec. 3. There is hereby appropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the game and fish division, not otherwise appropriated, the sums hereinafter set forth to be paid to the persons herein named in full payment of the claims indicated:

Subd. 1.	To compensate Harold L. R. Peterson and William E. Staub for damages to their boat	\$ 50.00
Subd. 2.	To reimburse Gordon Jadwin for services performed and supplies furnished	223.78
Subd. 3.	To reimburse Sheridan Greig for lost salary and expense	516.00
Subd. 4.	To reimburse Fred H. Burbank, Windom, Minnesota, for damages caused to his property by flood water due to construction of a dam by the Conservation Department. Payment to be made upon execution and delivery of a complete release and flowage easement in form approved by the attorney general. Laws 1955, Chapter 854, Section 4, Subdivision 1, is hereby repealed.	1,500.00
Subd. 5.	To compensate J. B. Efta for damages sustained to his property	1,260.00
Subd. 6.	To compensate Donald L. Fontaine and Margaret Fontaine for damage done to their property by the Conservation Department	2,100.00
Subd. 7.	To reimburse the City of Brainerd for improvements benefiting state property	4,419.00
Subd. 8.	To compensate Redwood County for drainage assessment against state lands	2,052.57

Sec. 4. There is hereby appropriated from any money in the state treasury, not otherwise appropriated, the sums hereinafter set forth to be paid to the persons herein named in full payment of the claim indicated:

Subd. 1.	To compensate William Roers, for loss of cow due to brucellosis test	\$ 200.00
Subd. 2.	To compensate Edward R. Herrlinger, Farwell, Minnesota, for injuries during brucellosis test	1,140.00
Subd. 3.	To compensate Rodney Stumvoll for loss of cow due to brucellosis test	80.00
Subd. 4.	To compensate Fred Raguse for loss of cow due to brucellosis test	125.00

Subd 5.	To compensate Harold Myhr for loss of cow due to brucellosis test	200.00
Subd. 6.	To compensate Paul Kehoe for loss of cow due to brucellosis test	125.00
Subd. 7.	To compensate Vernon Jasper for loss of cow due to brucellosis test	200.00
Subd. 8.	To compensate Edward J. Bosl, Sauk Centre, Minnesota, for loss of cow due to brucellosis test	175.00
Subd. 9.	To compensate Wilbur Anderson, Belgrade, Minnesota, for loss of cow due to brucellosis test	25.00
Subd. 10.	To compensate Anton Rademacher, Elrosa, Minnesota, for loss of cow due to brucellosis test	200.00
Subd. 11.	To compensate Norbert Stellmach, Foley, Minnesota, for loss of cow due to test for brucellosis	100.00
Subd. 12.	To compensate Martin Kutz, Buffalo, Minnesota, for loss of cow due to brucellosis test	110.00
Subd. 13.	To compensate Al Dingmann, St. Cloud, Minnesota, for loss of cow due to brucellosis test	75.00
Subd. 14.	To compensate Marvin Sommers, Kimball, Minnesota, for loss of cow due to brucellosis test	150.00
Subd. 15.	To compensate Henry C. Maus for loss of a cow due to negligence of state employees	180.00
Subd. 16.	To compensate Willis Plank for damages due to cattle testing	50.00
Subd. 17.	To compensate Edmund Kliber for loss of a cow due to Bang's disease test	125.00
Subd. 18.	To compensate Leo L. Mohs for loss of a cow due to brucellosis test	150.00
Subd. 19.	To compensate Earl Gardner, Chatfield, Minnesota, for loss of a bull due to brucellosis testing	300.00
Subd. 20.	To compensate Runestone Electric Association, Alexandria, Minnesota, for damages to property	89.02
Subd. 21.	For the payment of a World War I bonus to Harry Ripley Hilton	60.00
Subd. 22.	To reimburse Ervin Watz, Beaulieu, Minnesota, for damage to crops due to spraying	100.00

Subd. 23.	To compensate Elizabeth Davidson for loss of cows due to brucellois tests	300.00
Subd. 24.	To compensate Frank L. Deering for loss of calf due to brucellosis test	25.00
Subd. 25.	To reimburse the Great Northern Railway Company for payment of freight charges of a shipment of two motor vehicles to the Fergus Falls State Hospital	609.77
Subd. 26.	To reimburse the County of Lake for real estate tax due and unpaid	759.38
Subd. 27.	To reimburse the City of Duluth for money expended in improvements abutting state owned lands	14,447.62
Subd. 28.	To reimburse the City of Bemidji for the installation of sewer mains abutting the property of the forestry building of the state department of conservation	1,905.00
Subd. 29.	To reimburse the City of Hastings for public improvements benefiting the National Guard Armory	645.57
Subd. 30.	To reimburse Lundin Construction Company, Mankato, Minnesota, for work performed for the Mankato State Teachers College	5,850.00
Subd. 31.	To reimburse the City of Minneapolis for street improvements on streets abutting and benefiting property owned by the University of Minnesota.....	14,379.44
Subd. 32.	To compensate the Aitkin Drainage and Conservancy District for benefits accruing to state lands from flood control activities	3,782.00
Subd. 33.	To reimburse the City of Brainerd for improvements benefiting state property	3,752.11
Subd. 34.	To reimburse the Dougherty Funeral Home, Duluth, Minnesota, for services rendered in connection with burial expenses for National Guardsmen	510.00
Subd. 35.	To compensate Harold E. Medlicott for damages to his truck	66.65
Subd. 36.	To compensate Clarence E. Wood for damages to his car	109.43
Subd. 37.	To reimburse Louis Boucher for injuries sustained by contracting tuberculo-	

	sis while at a state institution, to be paid at the rate of \$150.00 per month	3,600.00
Subd. 38.	To compensate Gerald Lunz for personal injuries suffered in an accident.....	15,000.00
Subd. 39.	To compensate Woodrow O. Edstrom and Woodrow O. Edstrom, Jr. for damages sustained as a result of injury to Woodrow O. Edstrom, Jr. on the premises of the University of Minnesota.....	1,705.25
Subd. 40.	To compensate Audrey Johnson for injuries incurred at the state training school at Red Wing, Minnesota; which amount shall be administered in trust under the jurisdiction of the district court, including an amount not to exceed \$500.00 which may be paid for attorney fees	8,550.00
Subd. 41.	To compensate Kenneth W. Christensen for injuries sustained at the state prison, Bayport, Minnesota	5,520.00
Subd. 45.	To compensate Alvin Wright for injuries incurred at the state reformatory, to be paid in the amount of \$130.00 per month	3,120.00
Subd. 46.	To reimburse Mrs. Carl Ohman for hospital and medical expenses incurred after contracting tuberculosis while employed at the Willmar State Hospital	2,721.18
Subd. 47.	To compensate Helen Podgorski for the death of her husband while in the employ of the state legislature	15,500.00
Subd. 48.	Leonard Hankins. Compensation for wrongful imprisonment in the state prison, to be paid as follows: The sum of \$300.00 per month to be paid during the lifetime of the said Leonard Hankins. The commissioner of the department of public welfare is charged with the duty of delivering the warrants for payment	7,200.00
Subd. 49.	To reimburse the heirs-at-law of Christian N. Peterson, also known as Christ N. Peterson and Chris N. Peterson, deceased, for moneys which have heretofore escheated to the state of Minnesota	5,141.85

Subd. 50.	To compensate M. J. Walsh for personal injuries	160.00
Subd. 51.	To reimburse the City of Waseca for blacktop street surfacing, curb gutter and sidewalk abutting state owned property, to be paid when the commissioner of administration is advised that the work has been completed	11,706.24
Subd. 52.	To reimburse the City of Owatonna for bituminous surfacing streets abutting and benefiting state owned property	1,130.53
Subd. 53.	To reimburse Becker County for maintenance relief and boarding care of Indian children	20,811.86
Subd. 54.	Leonard Sheriff Compensation for injuries received while an inmate at Stillwater State Prison. The sum of \$131.25 per month to be paid to the said Leonard Sheriff. The commissioner of the department of public welfare is charged with the duty of delivering the warrants for payment	3,150.00
Subd. 55.	To compensate Roseau County for drainage assessment against state lands	3,350.74
Subd. 56.	To compensate Marshall County for drainage assessment against state lands	5,683.99
Subd. 57.	To compensate Roseau County for drainage assessment against state lands Of the amount appropriated in Subd. 57 above, the sum of \$1,781.76 is transferred and reappropriated from the fund known as the Consolidated Conservation Areas Fund, M.S. 1953, Sec. 84A.55.	9,533.77
Subd. 58.	To compensate Lloyd Pettersen, Cambria, Minnesota for damage to crops caused by breaking of the Flandreau Dam, which amount was erroneously omitted in compensation by the 1955 Legislature	400.00
Subd. 59.	To compensate the following named persons for damages to crops caused by breaking of the Flandreau Dam:	
	Chris Hiniker, Mankato, Minnesota.....	920.00
	C. O. Gustafson, Mankato, Minnesota..	420.00
	Clarence Mann, Mankato, Minnesota	1,440.00
	Edward J. Thorson, St. Peter, Minn.	936.00

	Warner High, St. Peter, Minnesota....	60.00
	Frank Kent, North Mankato, Minn.....	600.00
	Theo. U. Larson, St. Peter, Minnesota	948.00
	Clifford Lundholm, St. Peter, Minnesota	348.00
	Myles Lorentz, St. Peter, Minnesota....	1,692.00
	Roy C. Anderson, St. Peter, Minnesota	194.40
	William H. O'Brien & Richard P. O'Brien	1,260.00
Subd. 60.	To compensate Emma Krause for dam- age to rings	11.00
Subd. 61.	To reimburse Edward O. Rogers for expenses incurred as a delegate from Minnesota to Governors Interstate In- dian Council	273.56
Subd. 62.	To reimburse Scott County for expenses incurred in apprehending prisoners, of which amount shall be paid \$762.50 for attorneys fees and \$324.78 for court reporters fees	1,087.28
Subd. 63.	To compensate Wallace J. Bullens for injuries received while employed by the state highway department	90.00
Subd. 64.	To compensate Ervin Jacobson, father and natural guardian of Betty Lou Ja- cobson, for medical expenses	145.25
Subd. 65.	To compensate Paul Bonga, St. Paul, Minnesota for the partial loss of fingers on both hands incurred while confined at the state reformatory, to be paid at the rate of \$125.24 per month not to ex- ceed the total amount of \$3,005.71.....	3,005.71
Subd. 66.	To compensate Arthur Foster for per- sonal injuries incurred at Stillwater state prison	1,600.00
Subd. 67.	To compensate L. K. Erickson for any losses which have occurred in her past employment with the state of Minne- sota, and in consideration of said sum claimant shall release, acquit, and for- ever discharge the state of Minnesota from any and all claims, or causes of action of any kind or nature whatso- ever, which have or may accrue by vir- tue of such past employment, or any causes arising out of her past employ- ment, with the state of Minnesota....	5,000.00
Subd. 68.	To compensate Fred L. Ruppel for in- juries incurred because of washout in	

	Boomsite State Park. Providing claimant shall release and forever discharge state of Minnesota from further claims accruing by virtue of such injuries	1,645.50
Subd. 69.	To compensate Victor Bartl, New Ulm, Minnesota, for damages to real estate and for a perpetual flowage easement In consideration of said sum claimant shall execute and deliver to the state of Minnesota a perpetual flowage easement over and across claimant's land described as Outlots 436, 437, except Lots 1 and 2 thereof, and Outlot 438, City of New Ulm, Brown County, Minnesota, and also to release, acquit and forever discharge the state of Minnesota from any and all claims, demands, or causes of action of any kind or nature whatsoever, which have or may accrue by virtue of any flowage or trespass with water. Provided, that in the action now pending in District Court, Ramsey County, Minnesota, pursuant to action of the 1955 Legislature, claimant, who is plaintiff in said action, shall accept in full settlement of any judgment rendered therein, the sum of \$15,000 including attorney's fees.	10,000.00

Sec. 5. There is hereby appropriated from the fund known as the consolidated conservation area fund, M.S. 1953, Sec. 84A-55, not otherwise appropriated, the sums hereinafter set forth to be paid to the persons herein named in full payment of the claims indicated:

Subd. 1.	To compensate Marshall County for drainage assessment against state lands	15,117.98
Subd. 2.	To compensate Beltrami County for drainage assessment against state lands	31,464.90

Sec. 6. There is hereby appropriated out of the aviation fuel tax fund or funds, the amount indicated to reimburse Capital Airlines, Inc., National Airport, Washington, D. C. for fuel tax erroneously paid\$ 6,843.61

Sec. 7. There is hereby appropriated from the receipts from the tax imposed on motor vehicle fuels, the amounts indicated to reimburse the following for fuel taxes on gasoline lost:

Subd. 1.	Armco Drainage & Metal Products, Inc., Minneapolis, Minn.	\$ 225.25
Subd. 2.	Robertson Lumber Company, East Grand Forks, Minn.	170.10

Sec. 8. Each claim hereinafter set forth is hereby referred to the claims commission, if one is created by an act enacted by the current session of the legislature, which, unless the claim is barred by some other provisions of this act, shall have jurisdiction over it:

- Subd. 1. Allen D. Nelson and Harvey D. Nelson
- Subd. 2. Rolland O. Fitting
- Subd. 3. Thomas Dukek
- Subd. 4. Roy Thompson
- Subd. 5. Gordon Paymar
- Subd. 6. Emma Kranz
- Subd. 7. Ethel Greenwald
- Subd. 8. Kenneth E. O'Neil

There is hereby appropriated from any moneys in the state treasury, not otherwise appropriated, the sum of \$735.00 to pay the above claim in Subd. 8, provided the claims commission, if one is enacted by the current session of the legislature, makes such award.

Sec. 9. There is hereby appropriated from any money in the state treasury, not otherwise appropriated, the sums hereinafter set forth to be paid to the persons herein named in full payment of the claim indicated:

Subd. 1.	To compensate Blanche Duranceau for personal injuries suffered and expenses incurred as a result of a fall in a building operated by the state	\$ 2,000.00
Subd. 2.	To reimburse the National Surety Corporation, which amount represents the difference between the contract and total for the construction of an addition to a building in Whitewater State Park	91.37
Subd. 3.	To reimburse Josephine Judkins for moneys which have heretofore escheated to the state of Minnesota	2,086.98

Sec. 10. Except as otherwise provided herein, payments of the amounts authorized by this act shall be made by the state auditor and the treasurer upon being presented with such receipts or releases as shall, in the opinion of the attorney general, be required.

Sec. 11. The provisions of this act appropriating mon-
 eys shall be in force and effect from and after the passage of
 this act.

Approved April 29, 1957.

EXTRA SESSION

CHAPTER 1—H. F. No. 1

An act relating to taxation: to taxes on and measured by net income and imposing an additional privilege and income tax on individuals, trusts, estates and corporations and providing for the distribution of the proceeds thereof; the occupation tax upon the business of mining and producing iron ore and other ores and imposing an additional tax thereon; royalty taxes and imposing an additional tax thereon; fermented malt beverage tax; intoxicating liquor tax; the veterans adjusted compensation taxes; a tax upon tobacco products and upon distributors and consumers thereof, providing for its collection and penalties for its violation; and providing for the disposition of tax revenues; amending Minnesota Statutes 1953, Sections 290.03; 290.06, Subdivision 3, as amended; 290.06, Subdivision 4; 290.06, Subdivision 5; 290.095, Subdivision 2; 290.361, Subdivision 6; 290.45, Subdivision 1; 290.62, as amended; 298.01, as amended; 299.01, as amended; 340.47, Subdivisions 3 and 4; Laws Ex. 1955, Chapter 2, Article IV, Section 1; Laws Ex. 1955, Chapter 2, Article IV, Section 2; Laws Ex. 1955, Chapter 2, Article V, Section 1; Laws Ex. 1955, Chapter 2, Article V, Section 2, Subdivisions 1 and 2; Laws Ex. 1955, Chapter 2, Article V, Section 3, Subdivision 4; Laws Ex. 1955, Chapter 2, Article V, Section 4, Subdivision 1; Laws Ex. 1955, Chapter 2, Article V, Section 5; Laws Ex. 1955, Chapter 2, Article V, Section 6: and repealing Minnesota Statutes 1953, Section 290.061.

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

ARTICLE I

Section 1. Minnesota Statutes 1953, Section 290.06, Subdivision 5, is amended to read:

Subd. 5. **Surtax upon individuals, estate, trusts.** The rates of taxation fixed by subdivision 2 as the several rates to be applied in computing the income taxes imposed by this chapter upon individuals, estates, and trusts, other than those taxable as corporations, *after deducting the credits allowable*