

subjected to a heat treatment equivalent to pasteurization during the process of manufacture or processing, or (c) subjected to an aging process whereby it has been kept for at least 60 days after manufacture at a temperature not lower than 35 degrees Fahrenheit. Any cheese which has been made from unpasteurized milk and which has been repackaged, handled or processed in any manner so as to obliterate or destroy its date of manufacture shall be labeled to show the true date of manufacture or in lieu thereof bear a statement that such cheese is more than 60 days of age.

Approved February 23, 1959.

CHAPTER 30—S. F. No. 145

[Coded]

An act relating to the accounting system of the state.

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

Section 1. [6.211] **State accounting system, policy.** In order to simplify the accounting system of the state, to fully utilize modern methods of accounting, and to enable the general books of account of the state to reflect expenditures and revenues according to generally accepted practices in governmental accounting, it is desirable to modify and change the accounting system of the state in accordance with the provisions of sections 2, 3, and 4.

Sec. 2. [6.212] **Bookkeeping accounts.** Whenever a provision of law now existing or hereafter enacted provides for creating a fund in the state treasury into which are deposited certain revenues and out of which certain expenditures are appropriated, the state auditor may consider the creation of such fund as the creation of a bookkeeping account in the general books of account of the state so as to reflect the revenues deposited in the state treasury and credited to such account and the expenditures appropriated from the state treasury and charged to such account. This section is inapplicable to any fund created by the constitution or to any fund required to be created in the state treasury by the provisions of any federal law or a rule or regulation promulgated by a federal authority pursuant thereto.

Sec. 3. [6.213] **General revenue fund defined.** The term "general revenue fund" appearing in any existing or hereafter enacted law relating to revenues deposited in or ex-

penditures appropriated from the state treasury means such moneys as have been deposited in the state treasury for the usual, ordinary, running, and incidental expenses of the state government and does not include moneys deposited in the state treasury for a special or dedicated purpose.

Sec. 4. [6.214] **Grouping of bookkeeping accounts auditor's duty.** Subdivision 1. The state auditor, in maintaining the general books of account and in reflecting all revenues deposited in the state treasury and expenditures appropriated therefrom, shall group the various bookkeeping accounts in accordance with categories prescribed by this section.

Subd. 2. **General.** The general category consists of revenues deposited in the state treasury for the usual, ordinary, running, and incidental expenses of the state government which may be appropriated by the legislature for any lawful purpose.

Subd. 3. **Special Revenue.** The special revenue category consists of such revenues from specific taxes or other sources deposited in the state treasury, the expenditures of which is limited by the constitution or law for special or dedicated purposes. Unless federal law otherwise provides, all expenditures appropriated from moneys in the state treasury or otherwise from federal sources shall be consolidated within the special revenue category, but each account shall also retain its individual account identity.

Subd. 4. **Bond.** The bond category consists of revenues deposited in the state treasury obtained from the sale of bonds, certificates of indebtedness, or similar obligations and expenditures appropriated from such sources.

Subd. 5. **Agency.** The agency category consists of moneys deposited in the state treasury, which are received, held, and disbursed by the state as a trustee or custodian.

Subd. 6. **Trust.** The trust category consists of moneys deposited in the state treasury pursuant to the requirements of the constitution providing for four trust funds, and moneys deposited in the state treasury pursuant to the terms of a devise, bequest, deed or gift which limits the use of such moneys.

Subd. 7. **Revolving.** The revolving category consists of such revenues deposited in the state treasury and annually appropriated to finance activities of a manufacturing, sale, or service nature and including activities provided with working capital which might involve an element of profit or loss.

Subd. 8. **Other groupings.** Such other categories as may be required by specific amendment to the constitution, by specific statutory enactment, or by the state auditor when accepted governmental accounting practice so requires.

Subd. 9. **Alignment of groupings.** The state auditor shall so align the various categories of bookkeeping accounts as prescribed in this section so that the general and special revenue categories, when combined, shall reflect the actual cost of the operation of the state government.

Approved February 23, 1959.

CHAPTER 31—S. F. No. 197

[Not Coded]

An act relating to Dakota county; pertaining to reimbursement of medical expenses of jurors.

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

Section 1. **Dakota County, reimbursement of medical expenses of jurors.** The county board of the county of Dakota is authorized to pay, as reimbursement, the medical expenses of any member of a petit or grand jury panel for injuries incurred while acting as a member of such panel on December 5, 1956.

Sec. 2. This act shall become effective only after its approval by a majority vote of the members of the board of county commissioners of Dakota county.

Approved February 23, 1959.

CHAPTER 32—S. F. No. 252

[Not Coded]

An act directing the renegotiation of a contract between the State of Minnesota through the Iron Range Resources and Rehabilitation Commissioner and Nu-Ply Corporation.

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

Section 1. **State contracts.** Subdivision 1. The Commissioner of Administration and the Commissioner of Iron Range Resources and Rehabilitation are hereby directed