

mediately preceding his retirement. *However, a person qualified under sections 1 - 2 herein with 25 years of service and who has attained the age of 65 shall be paid a pension in an amount equal to one-half of his average annual base pay upon retirement.*

Sec. 3. *The provisions of this act shall take effect after approval by a majority vote of the council of the City of Gilbert.*

Approved April 18, 1959.

CHAPTER 344—H. F. No. 1294

An act relating to the administration of state government; providing for certain attributable costs; appropriating moneys therefor; amending Minnesota Statutes 1957, Section 16.20, Subdivisions 2, 3, 4, and 8.

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

Section 1. Minnesota Statutes 1957, Section 16.20, Subdivision 2, is amended to read:

Subd. 2 **Highway Department, attributable cost.** 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. m

(2) 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.

(3) 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; *but nothing herein shall govern the attributable amount of the cost of furnishing utilities, custodial, and maintenance services to the portion of the state highway department central office building occupied by the motor vehicle division.*

(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. 2. Minnesota Statutes 1957, Section 16.20, Subdivision 3, is amended to read:

Subd. 3. **Department of Employment and Security, attributable cost.** The commissioner of administration on or after July 1, of each year beginning July 1, 1955, shall determine the costs of the operation during the preceding fiscal year of the following state offices and departments: The state auditor, the state treasurer, the department of administration, state civil service, and the public examiner, which is attributable to the operation of the state department of employment security. The amount of the cost of the several state offices and departments enumerated above attributable to the operation of the state department of employment security during the preceding fiscal year, hereinafter referred to as the attributable amount, shall be the amounts determined by the commissioner of administration as hereinafter provided.

(a) The employment security department'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 department of employment security and for all supplies, and other expenses which the total number of warrants processed by the state auditor for the administrative salaries, and administrative supplies and expense, exclusive of refunds and benefit payments, for the department of employment security is to the total number of warrants issued by the state auditor for all state purposes.

(b) The department of employment security's attributable amount of the cost of operating the office of the state treasurer shall be the amount paid to employees who devote their entire time to employment security matters, plus the percentage of the amount expended for salaries, supplies, and expenses of the office which the number of warrants accepted on account of administrative salaries, and administrative supplies and expenses, exclusive of refunds and benefit payments, for the department of employment security is of the total number of warrants accepted for all state purposes.

(c) The department of employment security'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 employment security is of the total number of requisitions issued for all state purposes.

(2) 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 expense thereof which the total expenditures, exclusive of refunds and benefit payments, of the department of employment security is of the total expenditures for all state purposes.

(d) The employment security department's attributable amount of the cost of operating the department of 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 employment security during the year is of the average number of employees employed by the state during the year.

(e) The department of employment security'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 employment security.

(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 *employment security contingent* fund to the general revenue fund in the state treasury as a reimbursement of moneys expended from the general revenue fund by the departments enumerated in this subdivision for salaries, supplies, and expense expended for services, supplies and expenses attributable to employment security matters. Upon receipt of the certification of the commissioner of administration, the state auditor shall transfer from the *employment security contingent* 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. Minnesota Statutes 1957, Section 16.20, Subdivision 4, is amended to read:

Subd. 4. **Tax Department, attributable cost.** The commissioner of administration on or after July 1, of each year, beginning July 1, 1955, shall determine the amount of the costs of the operation during the preceding fiscal year of the following state offices and departments: 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 income tax division of the department of taxation and the department of education. The amount of the costs of the several state offices and departments enumerated above attributable to the activities of the income tax division of the department of taxation as financed by the income tax school fund and the activities of the department of education as financed by the income tax school 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) The income 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 income 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 and such other appropriations that now or hereafter are financed or reimbursed out of the income tax school fund by the legislature, for the income tax division is to the total number of warrants issued by the state auditor for all state purposes.

The department of education'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 the officers and other employees of the office except those employees no part of whose salaries are attributable to the operation of the department of education and for all other expenses which the total number of warrants processed by the state auditor for administrative salaries, administrative supplies, and expense and such other appropriations that now or hereafter are financed or reimbursed out of income tax school fund, exclusive of the grants-in-aid to political subdivisions, for the department of education is to the total number of warrants issued by the state auditor for all state purposes.

(b) The income tax 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 administrative salaries and administrative supplies and expense and such other appropriations that now or hereafter are financed or reimbursed out of the income tax school fund by the legislature for the income tax division is of the total number of warrants accepted for all state purposes.

The department of education'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 warrants accepted on account of administrative salaries, and administrative supplies and expense, exclusive of grants-in-aid to political subdivisions, for the department of education is of the total number of warrants accepted for all state purposes.

(c) The income tax division's and department of edu-

cation'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 for the division which the number of requisitions for the purchases issued for the income tax division and department of education is of the total number of requisitions issued for all state purposes.

(2) 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 expense thereof which the total expenditures, exclusive of grants-in-aid to political subdivisions, of the income tax division and department of education is of the total expenditures for all state purposes.

(d) The income tax division and department of education's attributable amount of the cost of operating the department of 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 income tax division and department of education during the year is of the average number of employees employed by the state during the year.

(e) The income tax division and department of education'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 income tax division and department of education.

(f) When the commissioner of administration has determined the total attributable amounts 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 income tax school 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 and supplies and expense expended for services, supplies and expense attributable to income tax division and department of education matters. Upon receipt of the certification of the commissioner of administration, the state auditor shall transfer from the income tax school 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 appropriate entries in the records of the respective fund. The commissioner of administration shall transmit a duplicate original of the certification to the state treasurer who is authorized and directed to make appropriate entries in his records.

Sec. 4. Minnesota Statutes 1957, Section 16.20, Subdivision 8, is amended to read:

Subd. 8. **Motor vehicle division, attributable cost.** 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 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 vehicles and petroleum, is of the total number of requisitions issued for all state purposes.

(2) 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 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) *The attributable amount of the cost of furnishing utilities, custodial and maintenance services in the portion of the state highway department central office building occupied by the motor vehicle division by the department of administration is the actual cost thereof to the department of administration as determined by the commissioner of administration.*

(g) *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.*

Approved April 18, 1959.

CHAPTER 345—H. F. No. 1418

An act relating to registration fees; amending Minnesota Statutes 1957, Section 146.13.

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

Section 1. Minnesota Statutes 1957, Section 146.13, is amended to read: