

Subd. 11. "Time price differential" means the amount by which the seller's total time sale price exceeds the aggregate of the cash sale price, the cost of any insurance and other benefits included in the retail installment contract and any other permissible cost or expense incidental to the retail installment sale.

Subd. 12. "Administrator" means the commissioner of banks of the state of Minnesota.

Subd. 13. Words in the singular include the plural and vice versa.

Approved March 3, 1959.

CHAPTER 55—S. F. No. 79

[Not Coded]

An act relating to the tax levy for county purposes in Winona county.

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

Section 1. **Winona county, tax levy.** The county board of commissioners of Winona county may levy taxes annually for general revenue purposes on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered upon the tax lists, for county purposes, not to exceed 15 mills.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the county of Winona.

Approved March 3, 1959.

CHAPTER 56—S. F. No. 198

An act relating to the payment of claims by counties, county boards of education for unorganized territory, school districts, towns and cities of the second, third and fourth class and park districts; amending Minnesota Statutes 1957, Section 471.38, Subdivision 1 and Section 471.391.

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

Section 1. Minnesota Statutes 1957, Section 471.38, Subdivision 1, is amended to read:

471.38 Subdivision 1. **Itemization; declaration.** Except as provided in subdivision 2, where an account, claim or demand against any county, county board of education for unorganized territory, school district, town or city of the second, third or fourth class, including any city with a home rule charter, or any park district, for any property or services can be itemized in the ordinary course of business, the board or officer authorized by law to audit and allow claims shall not audit or allow the claim until the person claiming payment, or his agent, reduces it to writing, in items and signs a declaration to the effect that such account, claim, or demand is just and correct *and* that no part of it has been paid. *The board or officer may in its discretion allow a claim prepared by the clerk or secretary of such board or officer prior to such declaration by the claimant if the declaration is made on the check or order-check by which the claim is paid, as provided in section 471.391, subdivision 2.*

Sec. 2. Minnesota Statutes 1957, Section 471.391 is amended to read:

471.391 **Declaration form.** *Subdivision 1.* The declaration provided for in section 471.38 is sufficient if in the following form: "I declare under the penalties of law that this account, claim or demand is just and correct and that no part of it has been paid.

Signature of Claimant"

Subd. 2. *The check or order-check by which the claim is paid may have printed on its reverse side, above the space for endorsement thereof by the payee, the following statement: "The undersigned payee, in endorsing this check (or order-check) declares that the same is received in payment of a just and correct claim against the county (county board of education for unorganized territory, school district, town or city), and that no part of it has heretofore been paid." When endorsed by the payee named in the check or order-check, such statement shall operate and shall be deemed sufficient as the required declaration of the claim.*

Approved March 3, 1959.
