

the state, or any county, city, or village thereof, shall hereafter be exempt from taxation; provided, that nothing herein contained shall be construed as exempting such bonds from the payment of a tax thereon, as provided for by section 291.01, when any of such bonds constitute, in whole or in part, any inheritance or bequest, taken or received by any person or corporation.

Approved April 20, 1961.

---

CHAPTER 482—S. F. No. 1011

*An act relating to the public employees retirement association; amending Minnesota Statutes 1957, Section 353.01, Subdivision 2, as amended by Laws 1959, Chapter 650.*

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

Section 1. Minnesota Statutes 1957, Section 353.01, Subdivision 2, as amended by Laws 1959, Chapter 650, is amended to read:

Subd. 2. (1) "Public employee" means any person performing personal services as an elected or appointed officer or employee for a governmental subdivision or for an elected officer thereof and whose salary is paid, in whole or in part, from revenue derived from taxation, or by fees, assessments, or from other sources. The term "public employee" also means any person serving as an elected member of the legislature of the state of Minnesota, the secretary of the senate and the chief clerk of the house of representatives, or any person appointed as a district court reporter in this state and any officer or employee of the public employees retirement association; or any employee of the League of Minnesota Municipalities.

(2) "Public employee" does not mean

(a) persons employed for professional services where such service is incidental to regular professional duties and whose compensation is paid on a per diem basis;

(b) election officers;

(c) persons engaged in public work for the governmental subdivision but employed by contractors where the performance of such contract is authorized by competent authority;

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

(d) patient and inmate help in governmental subdivision charitable, penal and correctional institutions;

(e) members of boards, commissions, volunteer fire departments, bands and others who serve the governmental subdivision intermittently and are paid on a per diem, per meeting or per fire basis;

(f) temporary, emergency and seasonal employees as defined by rules prescribed by the retirement board;

(g) public employees who by virtue of their employment are required to contribute to any other pension, relief or retirement fund established for the benefit of officers and employees of a governmental subdivision; ;

(h) *police matrons employed in a police department of any city who are transferred to the jurisdiction of a joint city and county detention and corrections authority.*

Approved April 20, 1961.

---

CHAPTER 483—S. F. No. 1014

[Not Coded]

*An act relating to wells, water storage tanks, pipe lines, water treatment facilities, and other municipal projects in the building, construction, reconstruction, repair, enlargement, and improvement thereof in the city of Gilbert, and authorizing the issuance and sale of bonds of such city and using the proceeds thereof for the purpose aforesaid and relating to the levy of taxes therefor.*

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

**Section 1. City of Gilbert; authority; certain projects.** The city of Gilbert may build, construct, repair, enlarge, and improve its water treatment facilities, water mains, pipe lines, water storage tank, deep wells, and may by easement or purchase acquire land for the location of deep wells and water mains and water pipe lines. The authority hereby granted shall be in addition to all other powers with reference to such municipal projects otherwise granted by law or by the charter of such city.

**Sec. 2. Bonds may be issued; tax levy.** For the purpose of paying the cost of building, constructing, reconstruct-

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**