

date of the order to August 15 of the succeeding calendar year, shall be entered on the tax lists for the year and be due and payable with and as a part of the real estate taxes for such year. When any such assessment is levied and made payable in instalments, the county auditor shall file for record in the office of the register of deeds an additional tabular statement in substance as provided in section 106.341, and all the provisions of sections 106.351, 106.371, and 106.381 relating to collection and payment shall apply thereto. Upon the filing of the tabular statement, ~~the county board may issue and sell bonds, as provided by section 106.411 and in such event the rate of interest on the lien shall be the same as the interest rate on the bonds, and~~ the instalment and interest shall be due and payable and shall be entered on the tax lists and collected the same as the original lien.

(c) *Whenever a contract for ditch repair has been entered into under this chapter, or such repair has been ordered to be constructed by day labor, and when the county board has ordered the assessments to be paid in instalments, the county board may issue and sell bonds, as provided by section 106.411.*

~~(e)~~ (d) In the case of the repair of a state drainage system established wherein no assessment of benefits to lands was made when such system was established, the board or court shall observe the requirements of ~~Minnesota Statutes, Chapter 106,~~ and appoint viewers to determine the benefits resulting from such repair and otherwise observe all requirements of this chapter in the procedure for the collection of such assessments as shall thereafter be made.

Approved April 20, 1961.

CHAPTER 585—H. F. No. 605

[Coded in Part]

An act relating to the disposition of unrefunded excise taxes on gasoline used for motor boats; crediting certain moneys to the department of conservation; and amending Minnesota Statutes 1957, Sections 296.01; 296.16, Subdivision 1; and 296.421, by adding subdivisions thereto.

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

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

Section 1. Minnesota Statutes 1957, Section 296.01, is amended by adding three new subdivisions to read:

Subd. 20. Waters of this state. "Waters of this state" means any waters capable of substantial beneficial public use and any waters to which the public has access, which are within the territorial limits of this state, including boundary waters.

Subd. 21. Motorboat. "Motorboat" means any contrivance used or designed for navigation on water other than a seaplane, propelled in any respect by machinery, including detachable motors.

Subd. 22. Marine gasoline. "Marine gasoline" means gasoline used in producing and generating power for propelling motorboats used on the waters of this state.

Sec. 2. Minnesota Statutes 1957, Section 296.16, Subdivision 1 is amended to read as follows:

296.16 Use in motor vehicles. Subdivision 1. **Intent.** All gasoline received in this state and all gasoline produced in or brought into this state except aviation gasoline and marine gasoline shall be determined to be intended for use in motor vehicles in this state. It is hereby found and determined that approximately three fourths of one percent of all gasoline received in this state and three fourths of one percent of all gasoline produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of motor boats on the waters of this state and that of the total revenue derived from the imposition of the gasoline fuel tax for uses other than in motor boats, three fourths of one percent of such revenues is the amount of tax on fuel used in motor boats operated on the waters of this state.

Sec. 3. Minnesota Statutes 1957, Section 296.421 is amended by adding Subdivisions 4 and 5 to read as follows:

Subd. 4. Disposition of unrefunded tax. The amount of unrefunded tax paid on gasoline used for motor boat purposes as computed in subdivision 5 shall be paid into the state treasury and 33-1/3 percent to the department of conservation for the acquisition, improvement and development of public parks adjacent to lakes and rivers as may be authorized and directed by the legislature; 33-1/3 percent credited to the game and fish fund to be used to defray the cost and expense of the division of game and fish and the de-

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partment of conservation in the acquisition, improvement, development and maintenance of sites for public access to public waters of this state and for lake improvement; and the remaining $33\frac{1}{3}$ percent shall be credited to the boat and water safety account.

Subd. 5. Computation of unrefunded tax. The amount of unrefunded tax shall be a sum equal to three fourths of one percent of all revenues derived from the excise taxes on gasoline, except on gasoline used for aviation purposes, together with interest thereon and penalties for delinquency in payment, paid or collected pursuant to the provisions of sections 296.02 to 296.17, or the sum of \$500,000, whichever is the lesser amount, from which shall be subtracted the total amount of money refunded for motor boat use pursuant to section 296.18. The amount of such tax shall be computed for each six-month period commencing January 1, 1961, and shall be paid into the state treasury on November 1 and June 1 following each six-month period.

Approved April 20, 1961.

CHAPTER 586—H. F. No. 652

An act relating to the duties and responsibilities of the public examiner; amending Minnesota Statutes 1957, Sections 215.03; 215.13; and 215.14.

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

Section 1. Minnesota Statutes 1957, Section 215.03, is amended to read:

215.03 State treasurer, audit. ~~At least four times a year,~~ *At least once each year, and at such other times as he may deem appropriate,* without previous notice to the state treasurer, the public examiner shall examine and audit the accounts, books, and vouchers of the state treasurer, ascertain the amounts of the several funds which should be in the treasury, count the sums actually on hand, and make a record of the facts found. On or before the third day of each regular session the public examiner shall report to the legislature the results of such examinations and his doings in the premises. He shall also witness and attest the transfer of books, accounts, vouchers, and funds from the out-going treasurer to his successor in office, verify the official record of all re-

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