

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~~.

deemed bonds, certificates of indebtedness, and interest coupons issued by the state; and, from time to time, shall cause to be destroyed all such obligations which shall have been redeemed for at least one year. A notation shall be made by the treasurer in his records of all such obligations destroyed and the public examiner shall certify to the correctness thereof. A copy of each such public examiner's certificate shall be filed with the auditor and treasurer.

Sec. 2. Minnesota Statutes 1957, Section 215.13, is amended to read:

215.13 Cities of second, third or fourth class. The public examiner shall have like power and duty to supervise the accounts of all cities not included in section 215.12. He shall have the authority to require, in his discretion, the financial officers of any city not included in section 215.12 to send all books, accounts, and vouchers pertaining to the receipt, disbursement, and custody of its public funds to the office of the public examiner for examination. He may prescribe and install for such cities systems of accounts and reports, which shall be uniform for each class of cities and offices. He may conduct such examinations of accounts and records as he may deem the public interest to demand.

The report of such examination shall be filed with the mayor and city council or commission; and, in case of any violation of law, ~~it shall be prosecuted, as provided in section 215.12 with respect to the examination of cities of the first class: such report shall be filed with the city attorney thereof and with the county attorney of the county in which the administrative offices of such city are located, and these officials of the law shall institute such proceedings as the law and the public interest require.~~

Sec. 3. Minnesota Statutes 1957, Section 215.14, is amended to read:

215.14 School districts, towns, and villages. All powers and duties of the public examiner herein imposed and conferred with respect to the supervision, inspection, and examination of books and accounts of cities in section 215.13 are herewith extended to all school districts, towns, and villages of this state. A copy of the report of such examination shall be filed, subject to public inspection, with the clerk of the town, village, or school district receiving such examination, and an additional copy with the county auditor *of the county in which the administrative offices of such town, vil-*

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lage, or school district are located. If such report disclose malfeasance, misfeasance, or nonfeasance in office, the public examiner shall file such copy with the county attorney of the county in which the *administrative offices of such school district, town, or village is are* located, and the county attorney shall institute such proceedings as the law and the public interest require.

Approved April 20, 1961.

CHAPTER 587—H. F. No. 705

An act relating to conservation, pertaining to a per acre increase in payment to the county of private lands acquired for public hunting grounds and game refuges; amending Minnesota Statutes 1957, Section 97.49, Subdivision 3.

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

Section 1. Minnesota Statutes 1957, Section 97.49, Subdivision 3, is amended to read:

Subd. 3. Not less than 50 percent of the moneys received from the sale of licenses to take small and big game by hunting and trapping, together with all income received from the sale of timber, hay stumpage, right of way leases, home site and resort leases, or other special use permits of lands acquired for public hunting grounds and game refuges, shall be used for the acquisition and maintenance of public hunting grounds, game farms and game refuges, and the improvements of natural propagation and breeding grounds, or other game conservation uses; provided, however that a sum equal to 35 percent of the gross receipts from all special use permits *and leases* of these lands *acquired for public hunting grounds and game refuges* or ~~45~~ 25 cents per acre on purchased land actually used for public hunting grounds and game refuges, *whichever amount is the greater*, shall be paid out of the game and fish fund annually to the county in which said lands are located, to be distributed by the county treasurer among the various funds of the county, the respective towns and school districts wherein such grounds and refuges lie, on the same basis as if the payments were received as taxes on such lands, payable in the current year, but this provision shall not apply to tax-forfeited or state trust fund lands or any other state lands not purchased for game refuge and public hunting ground purposes. ~~The county board shall~~

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