

Subd. 5. The commissioner of administration shall contract with the city of Bemidji to improve the sanitary sewer and water distribution system at Bemidji State College. The total cost of such improvement is hereby appropriated in an amount not to exceed \$55,000.00.

The appropriation made by this subdivision shall be from the building outlay account in the state treasury.

Sec. 6. Notwithstanding any provision of law to the contrary, all the moneys appropriated herein shall be deemed for construction or other building improvement and shall be available until the purpose for which the appropriation was made shall have been accomplished or abandoned.

Sec. 7. This act is effective July 1, 1965.

Approved May 26, 1965.

CHAPTER 830—S. F. No. 2081

An act relating to the powers of the executive council in the case of state emergencies; appropriating money therefor; amending Minnesota Statutes 1961, Section 9.061, Subdivision 5; repealing Minnesota Statutes 1961, Section 9.061, Subdivisions 6, 7, 8, 9, and 10.

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

Section 1. Minnesota Statutes 1961, Section 9.061, Subdivision 5, is amended to read:

Subd. 5. **Executive council; state emergencies.** Where an emergency exists the executive council may; ~~within the amount appropriated to the executive council for the purposes of this section; expend such amount as is necessary~~ *expend such sums of money as are necessary therefor, but not to exceed \$2,000,000 in any one fiscal year, and such sums of money are hereby appropriated annually from the general revenue fund in the state treasury for such purpose. For the purpose of supplying any deficiency that may arise in the general revenue fund by reason of the appropriation made by this subdivision, the treasurer may temporarily borrow from other public funds a sum not exceeding \$2,000,000 in addition to any other temporary borrowing otherwise authorized by law in any year; provided, that no funds shall be so impaired thereby that all proper demands thereon cannot be met.*

Changes or additions indicated by italics, deletions by strikeout.

Sec. 2. *Minnesota Statutes 1961, Section 9.061, Subdivisions 6, 7, 8, 9, and 10 are repealed.*

Sec. 3. *This act is in effect from and after its final enactment.*

Approved May 26, 1965.

CHAPTER 831—S. F. No. 2058

[Coded]

An act relating to taxation, providing for the taxation of cigarettes and tobacco products purchased and sold by the State of Minnesota or any of its agencies, instrumentalities, or governmental subdivisions, except for certain state institutions; amending Laws 1965, Chapter 141.

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

Section 1. Laws 1965, Chapter 141, Section 1 is amended to read:

Section 1. Minnesota Statutes 1961, Section 297.02, as amended by Laws 1963, Chapter 790, Article IV, Section 1, is amended by adding a new subdivision to read:

Subd. 6. Taxation; tobacco products; sales by state. The state of Minnesota or any of its agencies, instrumentalities, or governmental subdivisions *except institutions under the control and management of the commissioner of corrections* shall be subject to the tax imposed by this chapter on all cigarettes sold, in the same manner as distributors, if such unit is engaged in the purchase and sale of cigarettes.

Sec. 2. Laws 1965, Chapter 141, Section 2, is amended to read:

Sec. 2. Minnesota Statutes 1961, Section 297.32, is amended by adding a new subdivision to read:

Subd. 8. The state of Minnesota or any of its agencies, instrumentalities, or governmental subdivisions *except institutions under the control and management of the commissioner of corrections* shall be subject to the tax imposed by sections 297.32 to 297.39 in

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