

CHAPTER 388—H. F. No. 1115

An act relating to insurance by foreign companies; excluding bid bonds from countersignature requirements; amending Minnesota statutes 1961, Section 60.519.

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

Section 1. Minnesota Statutes 1961, Section 60.519, is amended to read:

60.519 Insurance; bid bonds by foreign companies. No foreign company shall make its insurance contracts upon lives, property, or interests in this state except through lawfully constituted and licensed resident agents and when its effects reinsurance otherwise than through these agents the entire tax thereon shall be paid by the original company and no reduction shall be made on account of the reinsurance. No policy of insurance issued to a citizen of this state shall be invalidated by the occurrence of hostilities between any foreign country and the United States.

Nothing in this section shall be construed to require a countersignature of a licensed resident agent of any bid bond issued in connection with any public or private contract when such bid bond is issued by an insurer duly authorized to do business in this state.

Approved May 11, 1965.

CHAPTER 389—S. F. No. 241

An act relating to state grants-in-aid to assist local communities in establishing and operating community mental health programs; amending Minnesota Statutes 1961, Section 245.65, Subdivision 1, as amended.

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

Section 1. Minnesota Statutes 1961, Section 245.65, Subdivision 1, as amended by Laws 1963, Chapter 796, Section 1, is amended to read:

245.65 Community mental health programs; limitation on grants. Subdivision 1. Except as hereinafter provided, grants for any program shall not exceed 50 percent of the total expenditures for (a) salaries, (b) contract facilities and services, (c) operation, maintenance, *rental* and service costs, (d) per diem and travel expense of members of community mental health boards, ~~and~~ (e)

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

*mortgage or other financial costs specifically approved by the commissioner of public welfare for buildings and facilities constructed under the auspices of community mental health centers construction programs sponsored by the government of the United States, and (f) other expenditures specifically approved and authorized by the commissioner of public welfare, nor shall they exceed in any fiscal year 50 55 cents per capita of the area served by the program. Where any county served by a program hereunder has an assessed valuation of real and personal property of less than \$13,000,000 and the required total mill levy for all costs, including administrative costs, for all forms of public assistance exceeds by 50 percent or more the average required mill levy for such costs in all counties of the state, and the levy is insufficient to pay the county's share of such costs, said county may levy annually, for the purposes of this act, a special tax in excess of any statutory limitation of not to exceed two mills and grants hereunder, attributable to such county's proportionate share of the total expenditures based on the ratio of such county's population to the total population of the area served by the program, may exceed 50 percent of the total expenditures but shall not exceed 75 83 cents per capita of such county. No grants shall be made for capital expenditures; *except as herein provided.* Grants may be made for expenditures for mental health services whether provided by operation of a local facility or through contract with other public or private agencies.*

Approved May 11, 1965.

CHAPTER 390—S. F. No. 1031

An act relating to taxes on and measured by net income and refunds of such taxes, amending Minnesota Statutes 1961, Section 290.50, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 290.50, Subdivision 1, is amended to read:

290.50 Income tax; refunds; net operating losses; overpayments, claims for refund. Subdivision 1. **Procedure, time limit.** A taxpayer who has paid, voluntarily or otherwise, or from whom there has been collected (other than by the methods provided for in section 290.48, subdivisions 1 and 5) an amount of tax for any year in excess of the amount legally due for that year, may file with the commissioner a claim for a refund of such excess. Except as provided in subdivision 4 no such claim shall be entertained unless filed with-

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