

(10) Persons engaged in public work for the state but employed by contractors when the performance of the contract is authorized by the legislature or other competent authority;

(11) Persons temporarily employed or designated by the legislature or by a legislative committee or commission or other competent authority to make or conduct a special inquiry, investigation, examination, or installation;

(12) Deputy attorneys general, assistant attorneys general, legal assistants, examiners, three confidential employees, and special counsel to state departments appointed by the attorney general or employed with his authorization;

(13) All courts and all employees thereof, referees, receivers, jurors, and notaries public, except referees and adjusters employed by the industrial commission;

(14) Patient and inmate help in state charitable, penal, and correctional institutions;

(15) State highway patrolmen; provided, that with respect to the method of selection and appointment only, they shall be selected and appointed in accordance with the state civil service law as applicable to the classified service, but in all other respects the provisions of the state civil service law shall not apply to them;

(16) The deputy commissioner of agriculture;

(17) Persons, not exceeding one, appointed or employed by the state treasurer, for the purpose of receiving and safekeeping assets deposited and maintained with the state treasurer, pursuant to Laws 1943, Chapter 591, and whose salary or compensation is to be reimbursed to the state under said act;

(18) Seasonal help employed by the department of taxation ~~in its income tax division to perform clerical duties.~~

Approved May 26, 1965.

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CHAPTER 801—H. F. No. 1874

[Not Coded]

*An act relating to the independent school district of the city of Saint Paul and to school taxes and state aid for said school district.*

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

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

**Section 1. Independent school district; St. Paul, city of; taxes; state aid.** Notwithstanding the provisions of any prior law to the contrary, the proceeds of the current tax levies and future state aid receipts or other school funds which may become available to the independent school district of the city of Saint Paul shall be applied to the extent necessary to repay tax anticipation certificates or school aid anticipation certificates authorized by the provisions of Laws 1963, Chapter 371, as amended, and the full faith and credit of said school district shall be pledged to their payment. They shall mature not later than the anticipated date of receipt in full of school taxes for the current year or of the aids so anticipated as estimated by the state commissioner of education, but in no event shall such tax anticipation certificates mature later than three months after the close of the calendar year or school aid anticipation certificates later than three months after the close of the school year in which they are issued, respectively. The certificates shall be sold at not less than par. The certificates shall bear interest after maturity until paid at the rate they bore before maturity and any interest accruing before or after maturity shall be paid from any available school funds.

Sec. 2. This act shall not become effective until July 1, 1965.

Sec. 3. This act shall become effective only after its approval by a majority of the board of education of the city of Saint Paul, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 26, 1965.

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#### CHAPTER 802—H. F. No. 2132

*An act relating to disaster losses and to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.09, Subdivision 5.*

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

Section 1. Minnesota Statutes 1961, Section 290.09, Subdivision 5, is amended to read:

Subd. 5. **Income tax; disaster losses.** (a) General Rule. There shall be allowed as a deduction any loss sustained during the taxable year and not compensated for by insurance or otherwise.

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