tion relating to a disaster loss occurring during the first three and one half months of the year 1965 may be made no later than December 31, 1965.

Sec. 2. The provisions of this act shall be applicable to taxable years beginning after December 31, 1963.

Approved May 26, 1965.

CHAPTER 803-S. F. No. 1345

An act relating to the state board of dental examiners; proposing that per diem compensation of board members be increased to \$50 and that salaries of the secretary-treasurer and clerical employees be fixed by resolution of the board; amending Minnesota Statutes 1961, Section 150.02, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 150.02, Subdivision 1, is amended to read:

Dentistry; board of examiners; officers; salaries. ex-150.02 Subdivision 1. The state board of dental exampenses, bonds. iners shall elect from its members a president, a vice-president, and a secretary-treasurer. The board shall have a common seal. It shall hold two regular meetings each year, at times to be fixed by it, and in its discretion may give examinations to applicants at either one or both of such regular meetings. It may hold special meetings at such other times as may be necessary and as it may determine. All meetings shall be held at such places within the state as the board shall determine. Out of the funds coming into the possession of the board, the members thereof shall receive as compensation the sum of $\frac{$25}{}$ \$50 per day and necessary traveling expenses for each day actually engaged in the duties of their offices. The secretary-treasurer shall, in addition thereto, be paid a salary of not to exceed \$2,500 per year, the in an amount of salary to be set by resolution of the board-, not to exceed \$4,000 per year. The board may expend funds not in excess of \$2,500 per year for secretarial, clerical and stenographic services for the board, the amount of such expenditure to be set by resolution of the board after consultation with the civil service commission. All fees received by the board under this chapter shall be paid to the secretary-treasurer thereof, who shall deposit the same each month with the state treasurer, the fees to be kept in a separate

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

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fund for the sole use and under the sole control of the board in carrying out the purposes of this chapter. Payments out of this fund shall be made only upon written orders issued and signed by the president of the board and the secretary-treasurer thereof. No expense shall be incurred by the board in excess of the revenue derived from such fees. The president and secretary-treasurer of the board shall give a bond in the amount of \$10,000, in form to be approved by the attorney general, and conditioned for the faithful discharge of their official duties, respectively. On or before October 1 in each even-numbered year, the board shall report its proceedings and the items of its receipts and disbursements to the governor. The board shall have the power to expend the necessary funds for its offices and furniture. fixtures, and supplies. The board in its discretion may affiliate with the national association of dental examiners as an active member and pay regular annual dues to this association, and send members of the board as delegates to the meetings of the national association of dental examiners. These delegates may receive the per diem above provided for the time spent in attending such meetings and reimbursement for actual and necessary traveling expenses.

Approved May 26, 1965.

CHAPTER 804---S. F. No. 1389

An act relating to the state teachers retirement fund; providing certain annuities in the case of transfers by members of such fund; amending Minnesota Statutes 1961, Section 135.33, as amended, by adding a subdivision.

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

Section 1. Minnesota Statutes 1961, Section 135.33, as amended, is hereby amended by adding a subdivision thereto to read:

Subd. 6. Teachers retirement fund; transfers. When any person retires and whose annuity is computed under subdivision 1 of this section as a result of his transfer from public school teaching to state college or junior college teaching, the annuity shall be computed under section 135.44 up to the date of transfer.

Approved May 26, 1965.

Changes or additions indicated by italics, deletions by strikeout.