

CHAPTER 598—H. F. No. 1607

An act relating to tax on cigarettes; providing for the distribution of revenues; amending Minnesota Statutes 1965, Section 297.13, Subdivision 2.

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

Section 1. Minnesota Statutes 1965, Section 297.13, Subdivision 2, is amended to read:

Subd. 2. **Cigarettes; taxation; distribution of revenue; warrants, apportionment.** On or before February 15, 1948, the state auditor shall apportion the amount which has been credited to said special fund prior to January 1, 1948, and issue his warrant in favor of the treasurer of each county, city, village and borough. The state auditor shall make a similar apportionment on or before August 15, 1948, of the moneys which have been credited to the apportionment fund prior to July 1, 1948; and he shall make a like apportionment on or before February 15th and August 15th in each year after 1948; provided, however, that at the end of each fiscal year the commissioner shall certify to the state auditor the total amount of refunds made and the total cost of administration of sections 297.01 to 297.13 for such year, and the state auditor shall then transfer an amount equal to one-fourth of the total amount of such refunds and administration costs from the special apportionment fund to the general revenue fund.

Each county shall apportion the amount received by it to the various towns of the county not having village powers as defined in 368.01 in proportion to their population, excluding villages located within a town, which villages have already received distribution, except that the county shall retain for its use any portion attributable to the population of unorganized territory within the county.

Sec. 2. *This act is in effect as of January 1, 1968.*

Approved May 19, 1967.

CHAPTER 599—H. F. No. 1834

[Not Coded]

An act relating to the offices of auditor, treasurer and register of deeds in Hennepin county; transferring the functions of these offices to the county board of commissioners; and authorizing the reorganization, reallocation, consolidation or delegation of such functions.

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

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

Section 1. Hennepin county; reorganization of county offices. In the county of Hennepin, the offices of county auditor, county treasurer and register of deeds shall not be elective but shall be filled by appointment by the Hennepin county board of commissioners as hereinafter provided, unless such office is hereafter abolished pursuant to a reorganization or consolidation under section 2.

Sec. 2. The duties, functions and responsibilities which have been heretofore and which shall be hereafter required by statute to be performed by the various elected officials whose offices are by this act made appointive shall be vested in and performed by the board of commissioners of Hennepin county through department heads appointed by the board for that purpose. Any such department head shall be in the unclassified service as defined by Laws 1965, Chapter 855. The board of commissioners of Hennepin county shall have the authority to initiate and direct any reorganization, consolidation, reallocation or delegation of such duties, functions, or responsibilities for the purpose of promoting efficiency in county government, and may make such other administrative changes, including the abolishing of the offices of auditor, treasurer and register of deeds or the transfer of personnel, as are deemed necessary for this purpose. Such reorganization, reallocation or delegation or other administrative change or transfer shall not diminish, prohibit or avoid those specific duties required by statute to be performed by those officials whose office is now made appointive.

Sec. 3. The presently elected county auditor, county treasurer and register of deeds shall serve as the head of any department created by the county board of commissioners to perform the functions formerly performed by his office and shall serve until his term of office expires; or upon the expiration of his present term until his successor is appointed and duly qualifies.

Sec. 4. The county board shall retain an independent certified public accountant to audit the financial records and to prepare annual financial statements of the county of Hennepin in accordance with established auditing and accounting principles under guidelines formulated by the office of the public examiner.

Sec. 5. This act shall become effective only after its approval by the governing body of the county of Hennepin, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 19, 1967.

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