such water supply in the state of nature contains sufficient fluorides to conform with the rules and regulations of such Board.

Approved May 19, 1967.

CHAPTER 604—S. F. No. 97

An act relating to the state teachers retirement fund; amending Minnesota Statutes 1965, Sections 354.36, Subdivision 1, and 354.46, Subdivision 2.

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

- Section 1. Minnesota Statutes 1965, Section 354.36, Subdivision 1 is amended to read:
- 354.36 Teachers retirement; benefits to spouse; payments after death. Subdivision 1. Where a member dies before retirement there shall be paid to his surviving dependent spouse or, if there is no surviving dependent spouse, to his designated beneficiary an amount equal to his accumulated deductions plus interest credited his account to the date of death. When the member has attained the age of at least 55 with not less than 20 years of allowable service, or who has received credit for not less than 30 years of allowable service regardless of age, he has the option to make an election for his surviving dependent spouse, the member's accumulated deductions plus interest provided herein, or a joint and survivor annuity as provided in section 354.34 and computed as in 354.33, subdivision 1.
- Sec. 2. Minnesota Statutes 1965, Section 354.46, Subdivision 2, is amended to read:
- Subd. 2. Surviving dependent spouse. If an election as provided in this subdivision has been made, upon the death of a member before retirement who has had at least 20 years of eredited allowable service, his surviving dependent spouse shall be paid a deferred joint and survivor annuity in an amount equal to 75 percent of the member's annuity computed on the basis as provided in section 354.45 and computed as in section 354.44, subdivision 2. not to exceed \$150 per month. This The joint and survivor annuity provided herein shall be paid when such surviving dependent spouse reaches elected by the member after he has attained the age of 62 and at least 55 with not less than 20 years of allowable service, or who has received credit for not less than 30 years of allowable service regardless of age. shall terminate upon remarriage. Except as if

Changes or additions indicated by italics, deletions by strikeout:

otherwise provided in Section 354.55, subdivision 2, The the surviving dependent spouse has the option, if qualified, to shall receive the benefits provided in subdivision 1 or the annuity provided in subdivision 2 but not both.

Approved May 20, 1967.

CHAPTER 605—S. F. No. 152

An act relating to teachers; exempting their retirement allowances from inheritance taxation; amending Minnesota Statutes 1965, Section 550.40.

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

- Eection 1. Minnesota Statutes 1965, Section 550.40, is amended to read:
- 550.40 Teachers; retirement allowance; inheritance tax; certain moneys and credits of teachers exempt. All moneys deposited by a teacher or member or deposited by any other person or corporation, municipal or private, to the credit of such teacher or member in a corporation organized as a "Teachers Retirement Fund Association" under sections 354.17 to 354.23, and all moneys, rights, and interests or annuities due or to become due to such teacher, member, or annuitant, or their beneficiaries, from any such association shall not be assignable, shall be exempt from garnishment, attachment, and execution or sale on any final process issued from any court and shall not be subject to the inheritance tax provisions of this state.
- Sec. 2. This act is effective for teachers or persons who become deceased on or after its effective date.

Approved May 20, 1967.

CHAPTER 606—S. F. No. 585

An act relating to the registration and taxation of mobile homes; amending Minnesota Statutes 1965, Section 273.13, Subdivision 3.

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

Changes or additions indicated by italics, deletions by strikeout.