

ditch system is located has been declared a disaster area by the President of the United States and federal funds are available for such purpose.

Approved February 18, 1969.

CHAPTER 16—H. F. No. 315

An act relating to education; providing for the distribution of state aids to school districts; amending Minnesota Statutes 1967, Sections 124.10, Subdivisions 1 and 2; and 124.12, Subdivision 2; repealing Minnesota Statutes 1967, Section 124.12, Subdivisions 3 and 4.

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

Section 1. Minnesota Statutes 1967, Section 124.10, Subdivision 1, is amended to read:

124.01 **Education; state aid; distribution; auditor's duties.** Subdivision 1. A copy of the apportionment of the school endowment fund shall be furnished by the state board to the state auditor, who thereupon shall draw his warrants on the state treasury, payable to the several ~~counties~~ *districts*, for the amount due each ~~county~~ *district*. There is hereby annually appropriated from the school endowment fund the amount of such apportionments.

Sec. 2. Minnesota Statutes 1967, Section 124.10, Subdivision 2, is amended to read:

Subd. 2. The county auditor, ~~upon receiving the warrant from the state, shall forthwith apportion the amount thereof to the various districts entitled thereto; and shall at the time of making the March and November tax settlements of each year apportion to the several districts the amount received from liquor licenses, fines, estrays, and other sources belonging to the general school fund, upon the same basis provided for the state apportionment; but no district shall receive any part of the money received from liquor licenses unless all sums paid for such licenses in such district are apportioned to the county school fund. The auditor shall include in such apportionment all amounts received from special state aid to schools not theretofore apportioned.~~

Sec. 3. Minnesota Statutes 1967, Section 124.12, Subdivision 2, is amended to read:

Changes or additions indicated by italics, deletions by strikeout.

Subd. 2. On or before October 1 in each year, it shall be the duty of the commissioner to deliver to the state auditor a certificate in duplicate for each ~~class of schools in each county of the state~~ *district* entitled to receive state aid under the provisions of this chapter. Upon the receipt of such certificate, it shall be the duty of the state auditor to draw his warrant upon the state treasurer in favor of the ~~county treasurer~~ *district* for the amount shown by each certificate to be due to the ~~several schools therein enumerated~~ *district*. The state auditor shall transmit such warrants to the ~~auditor~~ *district* together with a copy of the certificate prepared by the commissioner.

Sec. 4. *Minnesota Statutes 1967, Section 124.12, Subdivisions 3 and 4 are repealed.*

Sec. 5. *This act is effective January 1, 1970.*

Approved February 19, 1969.

CHAPTER 17—S. F. No. 41

An act relating to taxation; income tax credits for certain elderly taxpayers; amending Minnesota Statutes 1967, Sections 290.0601, Subdivision 9, and 290.0608.

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

Section 1. Minnesota Statutes 1967, Section 290.0608, is amended to read:

290.0608 **Taxation; income tax; credits for elderly; maximum property tax.** In any case in which property taxes accrued or rent constituting property taxes accrued, or both, in any one year in respect of any one household exceeds ~~\$300~~ *\$600*, the amount thereof shall, for purposes of sections 290.0601 to 290.0617, be deemed to have been ~~\$300~~ *\$600*; ~~provided that any claim afforded to the resident owner under sections 290.0601 to 290.0617 shall be reduced by the amount of any reduction in property taxes received as provided in the 35 percent property tax relief provisions of Extra Session Laws 1967; Chapter 32, Article I.~~

Sec. 2. Minnesota Statutes 1967, Section 290.0601, Subdivision 9, is amended to read:

Subd. 9. **Property taxes accrued.** Property taxes accrued means *the net property taxes tax after deducting the credit allowed by Minnesota Statutes 1967, Section 273.13, Subdivisions 6*

Changes or additions indicated by italics, deletions by strikeout.