

1969, Chapter 1129, and to other applicable laws the commissioner shall organize the department and employ two assistant commissioners, both of whom shall serve at the pleasure of the commissioner in the unclassified service, one of whom shall have responsibility for coordinating and directing the planning of every division within the agency, and such other officers, employees, and agents as he may deem necessary to discharge the functions of his department, define the duties of such officers, employees, and agents and to delegate to them any of his powers, duties, and responsibilities subject to his control and under such conditions as he may prescribe. Appointments to exercise delegated power shall be by written order filed with the secretary of the state.

Approved April 8, 1971.

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#### CHAPTER 114—S.F.No.1023

[Not Coded]

*An act relating to the firemen's relief association of the village of New Hope; providing for certain benefits for volunteer firemen and their survivors; authorizing tax levies; providing for administration of the firemen's pension fund.*

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

**Section 1. NEW HOPE, VILLAGE OF; FIREMEN'S RELIEF ASSOCIATION.** The firemen's relief association of the village of New Hope, hereinafter referred to as the "association", may provide its members with the benefits set forth in this act in lieu of the benefits afforded its members pursuant to the laws of this state regarding fire department relief associations.

**Sec. 2. Subdivision 1.** "Member" as used herein refers to any person on active duty with the volunteer fire department of the village of New Hope who has been duly elected to membership in the association pursuant to its bylaws and who is not suspended, expelled or discharged from the association.

**Subd. 2.** "Retired member" as used herein refers to a member of the association who has retired from the volunteer fire department of the village of New Hope, having performed as an active member of such fire department for 20 years or more. The bylaws of the association shall provide that retired members may not exercise voting power with regard to benefits which have accrued to them or

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may accrue to their widows and surviving children under this act or the bylaws enacted pursuant to the act.

Subd. 3. "Disabled member" as used herein refers to a member who has become permanently disabled from performing active duty on the fire department as defined in section 6, subdivision 2. The bylaws of the association shall provide that disabled members may not exercise voting power with regard to benefits which have accrued to them or may accrue to their widows and surviving children under this act or the bylaws enacted pursuant to the act.

Subd. 4. "Association" as used herein refers to the volunteer firemen's relief association of the village of New Hope, a corporation formed under the provisions of Minnesota Statutes, Chapter 317, and to its successors.

Subd. 5. "Widow" as used herein shall mean a spouse who became the legally married wife of a member during or prior to the time the member served on active duty with the fire department and remained such continuously after the marriage until his death and who in case the deceased member was placed on the pension role was legally married to such member at least three years before his retirement from the fire department.

Subd. 6. "Surviving children" as used herein shall mean a child or children of a deceased member born before or while such member served on active duty with the fire department or within nine months following his termination or resignation from active duty or within nine months of his death, if he had neither resigned nor had been terminated. Surviving children shall include children adopted by the deceased member while serving on active duty, but shall not include children who predecease the member.

Subd. 7. "Village" as used herein refers to the village of New Hope, a municipal corporation, and to any successor.

Subd. 8. "Years of service" as used herein refers to a member's years of active duty service as a volunteer fireman of the village of New Hope which period is computed from the time such member was appointed a volunteer fireman by action of the village council or the village manager and includes any period during which such member received temporary disability compensation, but does not include any period during which such member received permanent disability compensation.

Sec. 3. Subdivision 1. The bylaws of the association shall provide for the payment of pensions to retired members, their widows and surviving children as hereinafter provided pursuant to such additional conditions with respect to age, service, membership, eligibility or application for benefits as may be required by the bylaws of the association.

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Subd. 2. The bylaws of the association shall provide for the payment of a pension to a retired member with 20 years of active service as a fireman in the amount of \$120 per month payable at such time as the member retires and reaches the age of 50 years or more for the remainder of his natural life in conformity with the bylaws of the association.

Subd. 3. The bylaws of the association shall provide for the payment of a pension to the widow of a deceased member, retired member, disabled member or to the widow of a person entitled to a pension under section 5, subdivision 1, or section 7 of this act in the minimum amount of \$30 per month when the deceased served for ten years or less as a volunteer fireman, which pension may increase in the amount of \$3 per month for each full year of service beyond ten years to a maximum of \$60 per month. The widow's pension shall be paid to the widow for her natural life, provided that if she remarries such pension shall cease and terminate as of the date of her remarriage.

Subd. 4. The bylaws of the association shall provide for the payment of a children's pension to the surviving children of a deceased member, retired member, disabled member or to the children of a person entitled to a pension under section 5, subdivision 1, or section 7 of this act in the minimum amount of \$15 per month when the deceased served for ten years or less as a volunteer fireman, which pension shall increase \$1.50 per month for each full year of active service beyond ten years to a maximum of \$30 per month. The foregoing children's pension in the amount as determined above shall be paid to each surviving child. The maximum amount of the children's pension shall be the monthly pension per child as determined above multiplied by the number of surviving children or by six, whichever is less. In the event there are more than six surviving children entitled to receive the children's pension as set forth above, the monthly payment shall be multiplied by six in order to determine the total children's benefit for all surviving children and shall thereupon be distributed equally among the surviving children. A children's pension shall be paid to each surviving child until such child reaches the age of 18 or dies, whichever occurs sooner. Thereupon that child's pension shall cease and terminate.

Sec. 4. The bylaws of the association shall provide for a lump sum death benefit upon the death of any member, retired member, disabled member or person entitled to a pension under section 5, subdivision 1, or section 7 of this act in the amount of \$1,000 together with an additional sum of \$100 for each year of service which the deceased performed as a volunteer fireman up to a maximum benefit of \$3,000 in order to assist the family of the deceased in defraying the funeral expenses.

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Sec. 5. Subdivision 1. The bylaws of the association shall provide for the payment of a pension to a person who performed ten or more years of active service with the volunteer fire department in the amount of \$6 per month for each year of service when such person's active service has been terminated by virtue of the elimination of his position as a volunteer fireman. Such pension shall be paid at such time as the person's service is terminated or he reaches the age of 50, whichever occurs later and shall thereafter be paid for the duration of his natural life.

Subd. 2. The bylaws of the association shall provide that a person who has performed service in the volunteer fire department for ten or more years and resigns as a volunteer fireman shall, in lieu of any other benefits under this act or the bylaws passed pursuant to this act, receive a lump sum service benefit which may be paid five years after his resignation or at age 50, provided that in no event shall the lump sum service benefit exceed the amount of \$300 per year of service. In the event of the death of such person prior to the payment of such benefit, the benefit shall be paid to the executor, administrator or personal representative of the deceased.

Sec. 6. Subdivision 1. The bylaws of the association shall provide for the payment of temporary disability compensation to members who become temporarily disabled. A member shall be "disabled" within the meaning of this section only if such disability prevents him from performing his duties as a volunteer fireman. The bylaws shall prescribe the amount of such benefits which shall not exceed \$35 per week for not more than 52 weeks. No benefit for disability shall be paid unless the member notifies the secretary of the association of his disability and applies for benefits as provided in the bylaws of the association.

Subd. 2. The bylaws of the association shall provide for the payment of permanent disability to disabled members. A member shall be "permanently disabled" within the meaning of this section only if in the opinion of a physician acceptable to the association and as provided in the bylaws of the association such disability totally and permanently incapacitates the member from active duty in the volunteer fire department. Except as provided in subdivision 3, only disabled members who have served ten full years of active duty with the volunteer fire department shall be entitled to permanent disability compensation. The permanent disability compensation shall be in the amount of \$6 per month for each year of service and shall be paid commencing at such time as the disabled member reaches the age of 50.

Subd. 3. Notwithstanding the provisions of subdivision 2, a disabled member whose permanent disability arose out of his service as a volunteer fireman shall be entitled to permanent disability as provided in subdivision 2.

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Sec. 7. Subdivision 1. The bylaws of the association may provide that if the village shall convert the volunteer fire department in whole or in part to a full-time paid fire department and if any volunteer should become a full-time fireman of that fire department, he shall be entitled to receive a pension in the amount of \$6 per month for each year of service as a volunteer fireman which shall be payable upon his retirement as a fireman of that department or at age 50, whichever occurs later, and shall be paid for the duration of his natural life.

Subd. 2. The chief of the volunteer fire department of the village of New Hope who is serving in such position as of January 1, 1971, shall in lieu of any other benefits hereunder, receive payments in the amount of \$60 per month which shall be paid as he reaches the age of 50 and retires from the service of the municipality and thereafter during the remainder of his natural life.

Sec. 8. Subdivision 1. The treasurer of the village of New Hope and the secretary of the association maintaining and administering the firemen's pension fund shall during the month of June of each year prepare and certify an estimate of the necessary appropriation which will be sufficient to meet the current normal cost determined by the entry age normal cost method based upon a three percent assumption plus an additional amount sufficient to retire the accumulated deficit by the year 1991 or as otherwise provided by law. The estimate shall be reduced by aids or estimated aids from the state of Minnesota, and at least once every four years the association shall obtain an actuarial survey and report to determine annual estimates required by this section, which survey and report shall be prepared in accordance with the provisions of Minnesota Statutes 1969, Sections 69.70 to 69.76 as applicable to volunteer fire departments.

The records of account shall be maintained under the direction of the village treasurer and secretary of the association. The system of accounting employed shall be in accordance with generally accepted accounting principles, and shall employ applicable actuarial assumptions in a manner which will provide an actuarial measurement of the liabilities for accumulated pension reserves needed for in-service members, the liabilities for rights which have become vested, and the over-all financial solvency of the fund. Within 90 days following the end of each fiscal year the village treasurer shall file with the village clerk a detailed report which shall reflect the financial condition of the relief association fund.

Subd. 2. The village shall provide funds by tax levy or other means for the fire department's pension fund in an amount equal to the net amount of the estimate certified in the manner and at the time it levies other taxes. The proceeds of this tax shall be paid into the firemen's pension fund.

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Sec. 9. The pensions provided for herein shall be paid to all members in addition to any other pension due them from other employment.

Sec. 10. Moneys in the pension fund shall be disbursed only for purposes and in the manner authorized by the articles of incorporation or bylaws of the association and in accordance with Minnesota Statutes, Sections 424.30 and 424.31. The funds of the association shall be invested in securities which are permitted by law as investments for funds of the Minnesota state retirement system and funds of Minnesota firemen's relief associations and may be invested with the Minnesota supplemental retirement fund.

Sec. 11. The bylaws of the association referred to in this act and any amendments thereto shall not be effective unless approved by the village council of the village of New Hope.

Sec. 12. This act is effective upon its approval by the village council of the village of New Hope and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 8, 1971.

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## CHAPTER 115—S.F.No.1036

[Coded]

*An act relating to sales and use tax; amending Minnesota Statutes 1969, Chapter 297A, by adding a section.*

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

Section 1. Minnesota Statutes 1969, Chapter 297A, is amended by adding a section to read:

Sec. [297A.211] **TAXATION; SALES TAX; COMMON CARRIERS AS RETAILERS.** Subdivision 1. Every person, as defined in this chapter, who is engaged in the transportation of property as a common carrier in interstate commerce by motor vehicle may at their option, under rules and regulations prescribed by the commissioner, register as retailers and pay the taxes imposed by this chapter in accordance with this section.

Subd. 2. (a) Such persons, when properly registered as retailers, may make purchases in this state, or import property into this state, without payment of the sales or use taxes imposed by this

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