

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.

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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chapter at the time of purchase or importation, provided that such purchases or importations come within the provisions of this section and are made in strict compliance with the rules and regulations of the commissioner.

(b) Any person described in subdivision 1 may elect to pay directly to the commissioner any sales or use tax that may be due under this chapter for the acquisition of mobile transportation equipment and parts and accessories attached or to be attached to such equipment.

(c) The total cost of such equipment and parts and accessories attached or to be attached to such equipment shall be multiplied by a fraction, the numerator of which is the mileage operated during the past calendar year within the state of Minnesota and the denominator is the total mileage operated during the past calendar year. The amount so determined shall be multiplied by the tax rate to disclose the tax due.

(d) Each such retailer shall make a return and remit to the commissioner the tax due for the preceding calendar month in accordance with the provisions of sections 297A.26 and 297A.27.

Sec. 2. The provisions of this act shall become effective July 1, 1971.

Approved April 8, 1971.

CHAPTER 116—H.F.No.361

[Coded]

An act relating to conveyance or lease of land by the city of Bloomington for the purpose of promoting and developing a recreational facility.

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

Section 1. BLOOMINGTON, CITY OF; CONVEYANCE OF LAND TO Y.M.C.A. The city of Bloomington is authorized to convey or lease land, at a nominal consideration and not to exceed 15 acres, to the Young Men's Christian Association of metropolitan Minneapolis, for the purpose of promoting and encouraging the development of a YMCA recreational facility related to the needs of the city of

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