

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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Bloomington and the south metropolitan area in general. The conveyance or lease may be made notwithstanding any statute or charter provision to the contrary.

Sec. 2. This act takes effect when approved by the governing body of the city of Bloomington, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved April 12, 1971.

CHAPTER 117—H.F.No.400

[Coded]

An act relating to education; administration by the state board of education of nonprofit food service programs for children in service institutions.

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

Section 1. **[124.645] FOOD SERVICE PROGRAMS; SERVICE INSTITUTIONS; FEDERAL AID. Subdivision 1. ACCEPTANCE.** The Minnesota state board of education is authorized to accept the provisions of Public Law 90 - 302, section 13 of the National School Lunch Act (42 U.S.C. 1761) so that it may administer federal funds designed to provide nonprofit food service programs for children in service institutions.

Sec. 2. **[124.645] Subd. 2. CONTRACT.** The Minnesota state board of education may enter into a contract with the United States department of agriculture so that the available federal funds may be used to the fullest extent possible by the state of Minnesota.

Sec. 3. **[124.645] Subd. 3. STAFF.** Available federal funds for the state administration of this act shall be used for the employment of necessary personnel in the department of education through classified or unclassified state service or by contract subject to approval by the director of civil service for that period of time for which federal funds continue to be available.

Approved April 12, 1971.

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