218(d) of the social security act. There shall be included in such division or part composed of members desiring such coverage, the positions of individuals who become members of the public employees retirement association after such coverage is extended with the exception of positions that may not be included in an agreement with the secretary of health, education and welfare under section 355.295, and with the further exception that employees who did not elect such coverage shall not be deemed covered employees with respect to service credit earned prior to first becoming covered under this section.

- Sec. 2. Minnesota Statutes 1969, Section 355.74, Subdivision 2, is amended to read:
- Subd. 2. In accordance with section 218(d) (6) (C) of the social security act, the state agency shall divide into two divisions or parts each deemed retirement system consisting of employees of hospitals as herein provided whose employees are covered by the public employees retirement association established by Minnesota Statutes 1961, Chapter 353, and acts amendatory thereof. One division or part of such deemed retirement system shall be composed of positions of members of such system who desire coverage under an agreement pursuant to sections 355.73 and 355.76. The other division or part of such retirement system shall be composed of positions of members of such system who do not desire coverage under such agreement. Each division or part shall be deemed to be a separate retirement system for the purposes of section 218(d) of the social security act. shall be included in such division or part composed of members desiring such coverage, the positions of individuals who become employees of any public hospital in which a referendum was conducted after such coverage is extended, with the exception of positions of individuals which under the social security act may not be included in an agreement between the state and secretary of health, education, and welfare, and with the further exception that employees who did not elect such coverage shall not be deemed covered employees with respect to service credit earned prior to first becoming covered under this section.

Approved May 17, 1971.

CHAPTER 375—S.F.No.1670

[Not Coded]

An act relating to the county of Steele; tax levy for maintenance and support of county extension work.

Changes or additions indicated by underline, deletions by strikeout.

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

- Section 1. STEELE COUNTY; EXTENSION WORK TAX LEVY. Notwithstanding the limitations of Minnesota Statutes, Section 38.36 or any other law to the contrary, the county board of Steele county may annually levy taxes in an amount not to exceed \$45,000, for maintenance and support of county extension work as authorized by said section 38.36.
- Sec. 2. Before any increase in the levy authorized by section 1 is made, the governing body of the governmental subdivision named in section 1 shall hold a public hearing on the question. Notice of the time and place of said hearing shall be published in one or more legal newspapers of general circulation in the area once in each week for two successive weeks prior to said hearing. The published notice shall be in a form determined by the governing body, which form shall be sufficient in size and prominent in format in order to attract the attention of the reader. In any event the notice shall be of a size at least two columns in width by six inches in length. The notice shall set forth the percentage of increase over the existing levy and the number of mills or dollars increase proposed.
- Sec. 3. This act takes effect when approved by the county board of Steele county and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 17, 1971.

CHAPTER 376—S.F.No.1815

An act relating to taxation; providing for reimbursement of taxes on property acquired by the state or a political subdivision thereof; amending Minnesota Statutes 1969, Section 272.68, Subdivision 1.

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

Section 1. Minnesota Statutes 1969, Section 272.68, Subdivision 1, is amended to read:

272.68 TAXATION; PROPERTY ACQUIRED BY STATE; RE-IMBURSEMENT OF TAXES. Subdivision 1. When the state or a political subdivision of the state acquires a fee interest in property before forfeiture, by any means, provision must be made to pay all

Changes or additions indicated by underline, deletions by strikeout.