

hereafter paid to a judge of the municipal court of the city of St. Paul.

Sec. 2. This act is effective January 1, 1972 after its approval by the governing bodies of the villages of Maplewood, Vadnais Heights, Little Canada and Gem Lake and compliance with Minnesota Statutes, Section 645.021.

Approved June 7, 1971.

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### CHAPTER 931—H.F.No.2837

[Coded]

*An act relating to tax assessments; authorizing the commissioner of taxation to enroll assessors or deputies in an accredited course of instruction for assessors and pay the cost thereof; providing appropriations therefor.*

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

Section 1. [273.075] **TAX ASSESSORS; INSTRUCTIONAL COURSES; APPROPRIATION.** Personnel employed as assessors or deputies of said assessor may be enrolled in courses approved by the commissioner of taxation and have the tuition for such course paid for from moneys appropriated by this act. Such payment shall be made to the university of Minnesota or any other college or institution conducting such an accredited course, provided that such payment may only be made if the application is made by or approved by the taxing district or districts for which the assessor or deputy is employed and the commissioner of taxation.

Two or more taxing districts may join together in enrolling assessors in such approved courses.

Sec. 2. There is hereby appropriated to the commissioner of taxation from the general fund \$40,000 for each of the fiscal years beginning July 1, 1971, and July 1, 1972, respectively, for the purpose of this act.

Sec. 3. This act shall become effective on July 1, 1971.

Approved June 7, 1971.

Changes or additions indicated by underline, deletions by ~~strikeout~~.