

*companies; providing that references in a policy to "physicians" shall include dentists performing consultation or surgical procedure.*

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

Section 1. [62A.043] **HEALTH CARE INSURANCE; DENTISTS; SURGICAL PROCEDURES.** Subdivision 1. **APPLICABILITY.** The provisions of this section shall apply to all individual or group policies or subscriber contracts providing payment for care in this state, which are issued or renewed after the effective date of this act by accident and health insurance companies regulated under Minnesota Statutes, Chapter 62A, and nonprofit health service plan corporations regulated under Minnesota Statutes, Chapter 62C.

Subd. 2. **DENTISTS; SURGICAL PROCEDURES.** Any policy or contract referred to in subdivision 1 which provides coverage for services which can be lawfully performed within the scope of the license of a duly licensed dentist, shall provide benefits for such services whether performed by a duly licensed physician or duly licensed dentist.

Approved May 19, 1973.

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## CHAPTER 431—S.F.No.1943

*An act relating to unemployment compensation; limiting the contribution required of any employing unit or units controlled by the same interests as to any employee; amending Minnesota Statutes 1971, Section 268.04, Subdivision 10.*

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

Section 1. Minnesota Statutes 1971, Section 268.04, Subdivision 10, is amended to read:

Subd. 10. **UNEMPLOYMENT COMPENSATION; CONTRIBUTION; UNITS CONTROLLED BY SAME INTERESTS; EMPLOYER DEFINED.** "Employer" means: (1) Any employing unit which for some portion of a day but not necessarily simultaneously, in each of 20 different weeks, whether or not such weeks are or were consecutive, within the year 1936 has or had in employment eight or more individuals (irrespective of whether the same individuals are or were employed in each such day) and, for any calendar

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year subsequent to 1936, an employing unit which, for some portion of a day, in each of 20 different weeks, whether or not such weeks are or were consecutive, and whether or not all of such weeks of employment are or were within the state within either the current or preceding calendar year, has or had in employment one or more individuals (irrespective of whether the same individual or individuals were employed in each such day) within the corporate limits of a city, village, or borough of 10,000 population or more, as determined by the most recent United States census and, for any calendar year subsequent to 1959, an employing unit which, for some portion of a day, in each of 20 different weeks, whether or not such weeks are or were consecutive, and whether or not all of such weeks of employment are or were within the state within either the current or preceding calendar year, has or had in employment four or more individuals (irrespective of whether the same individual or individuals were employed in each such day) outside the corporate limits of a city, village, or borough of 10,000 population or more. For the purposes of this law, the 1960 United States census shall be applied in determining liability until December 31, 1971. For any calendar year subsequent to December 31, 1971, an employing unit which, for some portion of a day, in each of 20 different weeks, whether or not such weeks are or were consecutive, and whether or not all of such weeks of employment are or were within the state within either the current or preceding calendar year, has or had in employment one or more individuals (irrespective of whether the same individual or individuals were employed in each such day) or in any calendar quarter in either the current or preceding calendar year paid \$1,500 or more for services in employment;

(2) Any employing unit (whether or not an employing unit at the time of acquisition) which acquired the organization, trade, or business, or substantially all of the assets thereof, of another employing unit which at the time of such acquisition was an employer subject to this law; or which acquired a part of the organization, trade, or business of another employing unit which at the time of such acquisition was an employer subject to this law;

(3) For purposes of clause (1), employment shall include service which would constitute employment but for the fact that such service is deemed to be performed entirely within another state pursuant to an election under an arrangement entered into (in accordance with section 268.13, subdivision 1) by the commissioner and an agency charged with the administration of any other state or federal unemployment compensation law;

(4) For purposes of clause (1), if any week includes both December 31 and January 1, the days of that week up to January 1 shall be deemed one calendar week and the days beginning January 1 another such week;

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(5) Any employing unit which acquired the organization, trade, or business, or substantially all the assets thereof, of another employing unit, and which, if treated as a single unit with such other employing unit, would be an employer under clause (1);

(6) Any employing unit which, together with one or more other employing units, is owned or controlled (by legally enforceable means or otherwise) directly or indirectly by the same interests, or which owns or controls one or more other employing units (by legally enforceable means or otherwise) and which, if treated as a single unit with such other employing units or interests or both, would be an employer under clause (1) this clause shall be construed so that the aggregate contributions paid by the employing units owned or controlled directly or indirectly by the same interests as to each employee shall not exceed that amount which equals the experience ratio of the employing unit which hires and controls the employee, or the experience ratio which the commissioner determines is applicable to the employee, multiplied by the aggregate wages paid to each such employee by said controlled employing units, as if a single employer;

(7) Any joint venture composed of one or more employers as otherwise defined herein;

(8) Any non-resident employing unit which employs within this state one or more employees for one or more weeks;

(9) Any employing unit for which service in employment, as defined in subdivision 12, clause (9), is performed after December 31, 1971;

(10) Any employing unit which, having become an employer under the preceding clauses, has not, under section 268.11, ceased to be an employer subject to these sections;

(11) For the effective period of its election pursuant to section 268.11, subdivision 3, any other employing unit which has elected to become subject to sections 268.03 to 268.24;

(12) Notwithstanding any inconsistent provisions of sections 268.03 to 268.24, any employing unit not an employer by reason of any other clause of this subdivision for which service is performed with respect to which such employing unit is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment compensation fund or which, as a condition for the approval of this law for full tax credit against the tax imposed by the federal unemployment tax act, is required pursuant to such act, to be an "employer" under the law;

(13) Except as provided in clause (12), and notwithstanding any other provisions of sections 268.03 to 268.24, no employing unit shall

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be initially determined a subject employer on the basis of covered employment performed more than four years prior to the year in which such determination is made, unless the commissioner finds that the records of such employment experience were fraudulently concealed or withheld for the purpose of escaping liability under said sections;

(14) Any employing unit for which service in employment, as defined in subdivision 12, clause (7), is performed.

Approved May 19, 1973.

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CHAPTER 432—S.F.No.1954

[Not Coded]

*An act relating to the city of St. Cloud; providing for the continuance of a retirement program for police officers employed by the city.*

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

Section 1. **ST. CLOUD, CITY OF; POLICE RETIREMENT; DEFINITIONS.** Subdivision 1. For the purposes of this act, the terms defined in this section have the meanings ascribed to them.

Subd. 2. "Member" means a policeman, policewoman, police matron, radio engineer, clerk, or other person duly appointed and regularly entered on the police payroll and on active duty.

Subd. 3. "Unit" means that fractional part of the monthly salary of a top grade patrolman for the second month of the previous fiscal year as determined in the articles of incorporation of the association which fractional part shall never be less than one-seventy-fifth of such monthly salary.

Subd. 4. "Disability" means a physical or mental incapacity of a member to perform the duties of his position in the service of the police department.

Subd. 5. "Pensioner" means a former member who has qualified for and is receiving a pension.

Subd. 6. "Deferred pensioner" means a member who has completed not less than 20 years of service and retires before reaching the age of 50 years who is entitled to receive a pension

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