

“2316. **Payments to counties.**—On or before the first of November in each year the *commissioner of taxation* shall determine the amount of inheritance tax which has been paid in to the *commissioner of taxation* by the county treasurers of the several counties of this state, from estates of residents thereof, during the preceding fiscal year ending July 31, and the amount returned under the provisions of *Mason's Minnesota Statutes of 1927, Section 2315, as amended, which was originally paid to the county treasurer, and shall cause to be paid to each county from which any tax shall have been received during the fiscal year ending July 31 next preceding, ten per cent of the amount of the inheritance tax money so received from each such county respectively, less ten per cent of any tax which has been returned under the provisions of Mason's Minnesota Statutes of 1927, Section 2315, as amended, and which was originally paid to the county treasurer of any such county. Said payments shall be transmitted to the county auditor of each county, to be placed to the credit of the county revenue fund.*

It shall be the duty of the state treasurer to pay warrants therefor out of any funds in the state treasury not otherwise appropriated. The moneys necessary to pay such warrants are hereby appropriated out of any moneys in the state treasury not otherwise appropriated.”

Sec. 9. **Effective July 1, 1943.**—*This act shall take effect July 1, 1943. Nothing in this act shall affect any liability for taxes, interest, and penalties incurred prior to its effective date.*

Approved April 23, 1943.

---

#### CHAPTER 594—H. F. No. 1444.

*An act relating to the organization and administration of state government, appropriating money therefor, and creating a legislative advisory committee.*

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

Section 1. Subdivision 1. **General contingent appropriation authorized—transfers—legislative advisory committee created.**—There is hereby authorized one general contingent appropriation for each year of the biennium in such amount as the legislature may deem sufficient. Transfers from such appropriation to the

appropriations of the various departments and agencies may be made by the state auditor subject to the following provisions:

(a) Transfers may be authorized by the commissioner of administration not exceeding \$2000 for the same purpose for any quarterly period;

(b) Transfers exceeding \$2000 but not exceeding \$5000 may be authorized by the commissioner of administration with the approval of the governor;

(c) Transfers exceeding \$5000 may be authorized by the governor; provided, that no such transfer shall be made until the governor has consulted the legislative advisory committee hereinafter provided for and such committee has made its recommendation thereon. Such recommendation shall be advisory only. Failure or refusal of the committee to make a recommendation promptly shall be deemed a negative recommendation.

Subd. 2. The chairman of the senate committee on taxes and tax laws, the chairman of the senate committee on finance, the chairman of the house committee on taxes and tax laws, and the chairman of the house committee on appropriations shall constitute a committee to be known as the legislative advisory committee. The governor shall preside over the meetings of the committee but shall not be a member thereof. If any of the legislative members elect not to serve on the committee, the house of which they are members, if in session, shall select some other member for such vacancy. If the legislature is not in session, vacancies in the legislative membership of the committee shall be filled by the last speaker of the house or, if he be not available, by the last chairman of the house rules committee, in case of a house vacancy, and by the last senate committee on committees or other appointing authority designated by the senate rules in case of a senate vacancy. The commissioner of administration shall act as secretary of the committee and shall keep a permanent record and minutes of its proceedings, which shall be made available for examination upon request of any interested citizen. The commissioner of administration shall transmit a report to the next legislature of all actions of said committee. The members of the committee shall receive travelling and subsistence expenses in attending meetings of the committee. The sum of \$2000, or so much thereof as may be necessary, is hereby annually appropriated out of any money in the state treasury not otherwise appropriated for the travelling and subsistence expenses of members of the committee in attending meetings thereof and for the payment of stenographic services which if performed by a person in the classified service of the state shall be in addition to his regular salary. The committee shall

meet from time to time upon the call of the governor or upon the call of the secretary at the request of three or more of its members.

Subd. 3. The provisions of this act shall not be construed to prevent the appropriation of separate contingent funds to the governor and the attorney general, or to limit the use of said funds as otherwise authorized by law.

Approved April 23, 1943.

---

CHAPTER 595—S. F. No. 788.

*An act to provide for the retirement of justices of the supreme court and for their compensation upon retirement and authorizing the appointment of such retired justices as commissioners of the Supreme Court.*

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

Section 1. **Retirement of Justices of the Supreme Court in certain cases.**—When a justice of the supreme court arrives at the age of 70 years and has served at least one term or becomes incapacitated for the performance of his official duties to the extent that the public service suffers therefrom, and makes written application to the governor for his retirement, the governor, if he determines that such justice has arrived at such age and has served at least one term or that such disability exists, shall direct his retirement by written order which shall effect a vacancy in the office to be filled as provided by law.

Sec. 2. **Compensation upon retirement.**—Such justice shall receive the compensation allotted to his office for the remainder of the term for which elected. If such justice be retired for disability and, at the time of his retirement, has served as such justice or as a judge of a court of record for 12 years or, if retired for age, has served as such justice for 12 years or as such justice or as a judge of a court of record for 15 years, he shall, after the expiration of the term for which elected or appointed, receive one-half the compensation allotted to his office for the remainder of his life. All such retirement pay shall be paid in the manner judicial salaries are paid.

Sec. 3. **May be appointed Commissioner.**—Upon retirement of a justice of the supreme court, the court may appoint him a commissioner of that court to aid and assist in the performance of such of its duties as may be assigned to him with his consent.