

for the calendar year next following the effective date of such amendment and for each calendar year thereafter shall establish a contribution rate of one per cent for such employers, or such reduced rate above one per cent as will conform to said Section 1602 of the Federal Internal Revenue Code. If the director determines that any employer has reorganized his business for the purpose of obtaining such rate he shall nevertheless be assigned the rate based upon his predecessor's employment experience.

Approved April 22, 1949.

CHAPTER 606—H. F. No. 394

An act relating to aid to dependent children, amending Minnesota Statutes 1945, Section 256.74, Subdivision 1, as amended by Laws of 1947, Chapter 192.

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

Section 1. Minnesota Statutes 1945, Section 256.74, Subdivision 1, as amended by Laws of 1947, Chapter 192, is amended so as to read as follows:

256.74. Assistance. Subdivision 1. Amount. The amount of assistance which shall be granted for any dependent child shall be determined by the county agency with due regard to the resources and necessary expenditures of the family and the conditions existing in each case and in accordance with the rules and regulations made by the state agency and shall be sufficient, when added to all other income and support available to the child, to provide such child with a reasonable subsistence compatible with decency and health.

Sec. 2. Effective date. This act shall take effect and be force from and after July 1, 1949.

Approved April 22, 1949.

CHAPTER 607—H. F. No. 430

[Coded as Section 502.79]

An act relating to release of powers of appointment.