

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

Section 1. Distribution of cigarette tax validated. The distribution by any county, now or hereafter having a population of 16,000, but not more than 18,000 inhabitants according to the Federal Census of 1940, and now or hereafter having less than 60 full and fractional congressional townships, and having a taxable valuation of less than \$2,250,000, to the towns therein of its share of the cigarette tax apportionment fund for the years 1948 and 1949, which distribution has been in part repaid through crediting the county revenue fund with certain moneys belonging to the towns, is hereby validated.

Sec. 2. No repayment of funds. No town in any such county which has received any part of the cigarette tax apportionment fund for the years 1948 and 1949 shall be required to repay any portion of the unpaid balance of the same to such county.

Approved February 21, 1951

CHAPTER 25—S. F. No. 167

An act relating to teachers retirement fund associations and to amend Minnesota Statutes 1949, Section 135.23.

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

Section 1. Minnesota Statutes 1949, Section 135.23, is amended to read as follows:

135.23. Contribution by teachers; taxation. The plan shall include a provision that only such teachers as make a contribution to the fund, as provided in the plan, shall be entitled to the benefits thereof, and may include a provision that a portion of the fund shall be raised by taxation upon the property of the city, it being understood that all teachers who are willing to comply with the terms and conditions of the articles of association and by-laws of the association shall be entitled to participate in the benefits of the fund.

In any city of the first class where no automatic or compulsory retirement plan affecting such teachers has been established, every teacher coming within the provisions of this act who shall have attained the age of 70 years as of June 30, 1942, and any teacher who shall have attained the age of 69 years as of June 30, 1943, and any teacher who shall have attained the age of 68 years as of June 30, 1944, and thereafter any teacher who shall have attained the age of 68 as of June 30 of any year, shall be automatically retired and severed from the service in the respective school system.

In any city of the first class, the plan, subject to the approval of the city council of such city, may provide that any member applying for an annuity shall be entitled to an annuity on the single life plan, or its actuarial equivalent under any optional method of retirement provided in the articles of the association, from city deposits at least equal to \$2.00 per month for each year of teaching service in such city. Such annuity payments shall not commence until the member has reached the age of 55 years, and has completed 20 years of teaching service in such city, *or until the member has reached the age of 62 years if he has not completed 20 years of teaching service in such city.* Where the aggregate of the city deposit to the credit of such member will not provide the minimum annuity prescribed, the city deposit shall be increased in the year of retirement to the amount necessary to provide such minimum annuity. Except as herein provided, the provisions for city deposits in such plan in any city of the first class shall not be altered by the provisions of this paragraph. City deposits as used herein is hereby defined as that portion of the fund to be raised by taxation upon the property of the city.

Approved February 26, 1951.

CHAPTER 26—H. F. No. 6

An act relating to the executive council of the Minnesota Historical Society; amending Territorial Laws 1856, Chapter 15, Section 2, as amended.

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