at public or private schools meals and lunches served at public and private schools, universities or colleges, or the occasional meal thereof by a charitable or church organization;

- (d) The granting of the privilege of admission to places of amusement or athletic events and the privilege of use of amusement devices:
- (e) The furnishing for a consideration of lodging and related services by a hotel, rooming house, tourist court, motel or trailer camp and of the granting of any similar license to use real property other than the renting or leasing thereof for a continuous period of 30 days or more;
- (f) The furnishing for a consideration of electricity, gas, water, or steam for use or consumption within this state, or local exchange telephone service except such service provided by means of coin operated telephones including sales by municipal corporations in a proprietary capacity.
- Sec. 2. Minnesota Statutes 1967, Section 297A.01, Subdivision 4, is amended to read:
- Subd. 4. A "retail sale" or "sale at retail" means a sale for any purpose other than resale in the regular course of business. Property utilized by the owner only by leasing such property to others or by holding it in an effort to so lease it, and which is put to no use by the owner other than resale after such lease or effort to lease, shall be considered property purchased for resale. Sales of building materials, supplies and equipment to owners, contractors, subcontractors or builders for the erection of buildings or the alteration, repair or improvement of real property are "retail sales" or "sales at retail" in whatever quantity sold and whether or not for purpose of resale in the form of real property or otherwise. Meals and lunches served at public and private schools, universities, or colleges shall not constitute a retail sale or a sale at retail.

Approved March 18, 1969.

CHAPTER 63—H. F. No. 684

[Coded]

An act relating to the county state-aid highway system; authorizing an increase in the allowable mileage thereof; amending Minnesota Statutes 1967, Section 162.02, by adding a subdivision.

Changes or additions indicated by italics, deletions by strikeout.

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

Section 1. Minnesota Statutes 1967, Section 162.02, is amended by adding a subdivision to read:

Subd. 11. County state-aid highways; reverted trunk highways to form part of system. The county state-aid highway system is hereby increased in extent from the 30,000 miles authorized by Article XVI, Section 3, of the Minnesota Constitution by the addition thereto of the mileage of all trunk highways reverted or turned back to the jurisdiction of the counties pursuant to law on and after July 1, 1965.

Approved March 18, 1969.

CHAPTER 64—H. F. No. 774

An act relating to education; providing in-service training for vocational rehabilitation staff members; amending Minnesota Statutes 1967, Section 121.331.

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

Section 1. Minnesota Statutes 1967, Section 121.331, is amended to read:

121.331 Education; vocational rehabilitation staff; training. The state board of education is hereby authorized to provide the in-service training program of the vocational rehabilitation professional staff by paying for the direct costs with state and federal funds, the courses to be approved by the commissioner of education.

Approved March 18, 1969.

CHAPTER 65—H. F. No. 910

[Not Coded]

An act authorizing the village of New Hope to refund temporary improvement bonds issued in 1968 and 1969.

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

Section 1. New Hope, village of; refunding bonds. The vil-

Changes or additions indicated by italics, deletions by strikeout.