compensation law shall have the period of such absence for which compensation is paid under the workmen's compensation law included in determining the period of service for the state unless they are receiving a disability allowance from the retirement fund. The workmen's compensation eommission division shall furnish the retirement board with a copy of each abstract submitted to the state auditor and to be charged to the state compensation revolving fund which shall be construed as notice to the retirement board that the employees listed thereon have sustained injury arising out of and in the course of employment by the state of Minnesota and are entitled to credit for service on the records of the association during the time compensation is received for temporary disability resulting from such injury, but shall not be used for any other purpose.

Sec. 171. Minnesota Statutes 1971, Sections 175.12 and 175.13 are repealed.

Approved May 19, 1973.

CHAPTER 389—H.F.No.2173

[Coded in Part]

An act relating to taxation; levy limitations; amending Minnesota Statutes 1971, Sections 275.11, by adding a subdivision; and 412.251.

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

Section 1. Minnesota Statutes 1971, Section 275.11, is amended by adding a subdivision to read:

- Subd. 3. TAXATION; LEVY LIMITATIONS. Nothing in this section shall be construed to reduce levies of any municipality below the per capita levy spread in 1970.
- Sec. 2. Minnesota Statutes 1971, Section 412.251, is amended to read:
- 412.251 ANNUAL TAX LEVY. The council shall make its annual tax levy by resolution within the per capita limits established by statute. The amount of taxes levied for general village purposes shall not exceed 35 mills on each dollar of the assessed valuation of the property taxable in the village in villages having an assessed valuation of less than \$500,000 and 30 mills on each

Changes or additions indicated by underline, deletions by strikeout.

dollar in villages having an assessed valuation of more than \$500,000. In calculating such limit property used for homestead purposes shall be figured as provided in Minnesota Statutes, Section 273.13, Subdivision 7a. The following taxes may be levied in addition to the levies above authorized:

- (1) A tax for the payment of principal and interest on outstanding obligations of the village as provided by Minnesota Statutes, Sections 475.61, 475.73 and 475.74.
- (2) A tax for the payment of judgments as authorized by Minnesota Statutes, Section 465.14.
- (3) A tax for the support and relief of the poor, as authorized by section 261.064.
- (4) A maximum of one mill but not to exceed \$500 to provide musical entertainment to the public in public buildings or on public grounds.
- (5) A tax for band purposes as authorized by Minnesota Statutes, Section 449.09.
- (6) A tax for the support of a municipal forest, as authorized by Minnesota Statutes, Section 459.06.
- (7) A tax for advertising purposes, as authorized by Minnesota Statutes, Sections 465.56 and 465.57.
- (8) A tax for forest fire protection in any village in a forest area, as authorized by Minnesota Statutes, Section 88.04.
- (9) A maximum of five mills for the utilities fund in any village whose utilities are under the jurisdiction of a public utilities commission. Such tax shall be levied for the purpose of paying the cost of the utility service or other services supplied to the village.
- (10) A tax for the support of a public library, as authorized by Minnesota Statutes, Section 134.07.
- (11) A tax for firemen's relief association purposes as authorized by Minnesota Statutes, Section 424.30, or other statutes.
 - (12) Such other special taxes as may be authorized by law.

Nothing in this section shall be construed to reduce levies of any municipality below the per capita levy spread in 1970.

Approved May 19, 1973.

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