other social security measures wherein there is now or may hereafter be county participation, sufficient to produce the full amount necessary for each such item, including administrative expenses, for the ensuing year, within the time fixed by law in addition to all other tax levies and tax rates, however fixed or determined, and any commissioner who shall fail to comply herewith shall be guilty of a gross misdemeanor and shall be immediately removed from office by the governor.

Sec. 10. Except as otherwise provided in section 3, this act shall be effective April 1, 1974; provided, however, that payments authorized under section 2 shall be made retroactive to January 1, 1974.

Approved April 11, 1974.

## CHAPTER 488—H.F.No.1973

An act relating to education, teacher certification; providing for the refund of renewal fees paid by mistake; amending Minnesota Statutes, 1973 Supplement, Section 125.08.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1973 Supplement, Section 125.08, is amended to read:

125.08 TEACHERS' CERTIFICATES, FEES. Each application for the issuance, renewal, or extension of a certificate to teach shall be accompanied by a nonrefundable processing fee in an amount set by the commission. Except as otherwise provided in this section, such fee shall be paid to the commissioner, who shall deposit them with the state treasurer, as provided by law, and report each month to the state auditor the amount of fees collected. The fee as set by the commission shall be nonrefundable for applicants not qualifying for a certificate, provided however, that the fee shall be refunded by the state treasurer in those cases in which the applicant already holds a valid unexpired certificate.

Approved April 11, 1974.

## CHAPTER 489—H.F.No.1991 [Coded]

An act relating to county or municipal hospitals; permitting the use of certified public accountants to audit and examine their books in lieu of the public examiner.

Changes or additions indicated by underline deletions by strikeout