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 MIN-NESOTA:

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

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

Section 1. [6.55] COUNTY AND MUNICIPAL HOSPITALS; AU-DITS. Notwithstanding the provisions of any law to the contrary, any county or municipal hospital board may employ a certified public accountant to annually audit and examine the books of said hospital. The report of such examination or audit by such certified public accountant shall be submitted to the state auditor who shall review such audit report and may accept such audit or make such additional examinations as he deems to be in the public interest.

Approved April 11, 1974.

CHAPTER 490—H.F.No.2011 [Not Coded]

An act relating to St. Louis county; authorizing tax levies for capital improvements and road and bridge purposes in excess of certain existing levy limits; establishing levy limits for capital improvements and road and bridge levies; authorizing the issuance of general obligation bonds in lieu of increased levies for road and bridge purposes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MIN-NESOTA:

Section 1. ST. LOUIS COUNTY; CAPITAL IMPROVEMENTS LEVY. The St. Louis county board is hereby authorized to levy over and above and in excess of any limitations provided by law, except those contained in Minnesota Statutes, Sections 275.50 to 275.57, a special mill levy not to exceed two-thirds of a mill to be placed in a fund for capital improvements on any and all buildings now in existence or to be built for St. Louis county. For purposes of this section "mill" shall be construed to mean a "mill," after giving effect to Laws 1971, Chapter 427.

Sec. 2. ROAD AND BRIDGE LEVY. Subdivision 1. The county board of St. Louis county may levy for St. Louis county road and bridge purposes in 1974 not to exceed five and one-half mills on the dollar of taxable valuation in the county; in 1975, not to exceed seven mills; and in 1976 not to exceed 8.34 mills less the taconite tax payments received for St. Louis county road and bridge purposes for 1976 under Minnesota Statutes, Sections 298.28 and 298.281.

Subd. 2. As a alternate plan, the county board of St. Louis county may issue general obligation bonds in amounts not to exceed \$650,000 for the year 1975, \$650,000 for the year 1976, and \$550,000 for the year 1977 less the taconite tax payments received for St. Louis county road and bridge purposes for 1977 under Minnesota Statutes, Sections

Changes or additions indicated by underline deletions by strikeout

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