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

Section 1. Minnesota Statutes 1953, Section 206.35, is amended to read:

Returns, delivery; cities first, second, third class. 206.35In cities of the first, second and third classes, immediately after the canvass has been completed and the returns prepared, not less than two of the election officials, before separating and without stopping at any place or leaving any of their ballot boxes, returns, or ballots at any place or with any person, shall deliver to the city clerk, at his office, one set of such returns, the ballot boxes, all unused and spoiled red ballots, and all other things in this act required to be delivered by them to such clerk; and such clerk shall remain in his office to receive the same until all have been delivered. Such clerk shall keep a book in which, in their presence, he shall enter the names of the judges and clerks, and the hour at which such delivery was made, which book shall be preserved in his office for the same period as the ballots. The judges in each district shall forthwith choose one of their number, by lot or agreement, to deliver the other copy of such returns, and the unused and spoiled white, pink, and canary ballots, to the auditor. The judge so chosen shall deliver such returns, ballots, and all other things in this act required to be so delivered, to such auditor, at his office, within 24 hours after delivery of the ballot boxes and returns to the city clerk.

Approved April 14, 1955.

CHAPTER 425-H. F. No. 291

A act relating to jails; providing for construction, maintenance, repair and supervision thereof and providing the duties of certain officers and officials and fees in connection therewith; amending Minnesota Statutes 1953, Sections 641.01, 641.02, 641.03, 641.06, 641.07, 641.10, 641.15 and 641.21.

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

Section 1. Minnesota Statutes 1953, Section 641.01, is amended to read:

641.01 Construction, maintenance; prisoners placed in prison. The county board of each county is authorized to construct and maintain, at the expense of the county, a jail for the safe-keeping of prisoners, and also, adjoining and connected therewith, a residence for the use of the sheriff.

422]

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Any peace officer placing a prisoner in such jail shall report immediately to his superior officer concerning the fact of that placement. A jailer or custodian shall be present during the time any prisoner is detained in such jail.

Sec. 2. Minnesota Statutes 1953, Section 641.02, is amended to read:

641.02 Fugitives from justice, safekeeping. Any county jail may be used for the safe-keeping of fugitives from justice in this state, in accordance with the provisions of any act of congress. The officer holding any such fugitive in custody shall pay the sheriff \$2 as a commitment fee, and \$2 per day, for the use of the county, for his board.

Sec. 3. Minnesota Statutes 1953, Section 641.03, is amended to read:

641.03 United States prisoners. When any person is committed to any jail by any process issued under authority of the United States, the sheriff or jailer shall receive such person into custody, and safely keep him until discharged by due course of law, subject in all respects to the same liabilities and remedies as though committed under process issued under state authority. The United States shall pay to the county the sum of \$2 per day for each prisoner so kept and boarded, subject to such division of fees between the county and the sheriff as is now provided by law.

Sec. 4. Minnesota Statutes 1953, Section 641.06, is amended to read:

641.06 Sheriff, appoint assistants, The sheriff of every county maintaining a jail, with the approval of the judges of the district court therein, shall appoint a competent woman as matron, who, under his direction, shall have exclusive charge of all female prisoners. He may, in the same manner, when the average number of prisoners in such jail for the preceding 12 months shall have been ten or more, appoint a night watchman and, when 20 or more, an assistant jailer also. The judges shall fix the compensation of all such employees at not less than the following sums: The matron, \$5 for each day or fraction thereof when there is a female prisoner: the night watchman and assistant jailer, \$5 per day; provided, that they shall be discharged when the number of prisoners for any preceding 12 months has fallen below the number herein prescribed. Such officers shall be sober, re-sponsible persons, able to read and write the English language intelligently. Their compensation shall be fixed by the judges and paid monthly; they shall hold office during the

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pleasure of the sheriff and judges and may be removed at any time by the sheriff or by the judges. When the sheriff performs the duties of jailer, he shall receive the compensation fixed therefor.

Sec. 5. Minnesota Statutes 1953, Section 641.07, is amended to read:

641.07 Prisoners, labor. Every able bodied male prisoner over 16 years of age confined in any county jail or village lockup under judgment of any court of record, justice court, or other tribunal authorized to imprison for the violation of any law, ordinance, bylaw, or police regulation, may be required to labor during the whole or some part of the time of his sentence, but not more than ten hours per day. Such court or tribunal, when passing judgment of imprisonment for nonpayment of fine or otherwise, shall determine and specify whether such imprisonment shall be at hard labor or not. Such labor may be in the jail or jail yard, upon public roads and streets, public buildings, grounds, or elsewhere in the county. Persons awaiting trial may be allowed, upon request, to perform such labor. Each prisoner performing labor may be paid a reasonable compensation by the county if imprisoned in violation of state law or awaiting trial upon a charge thereof, and by the city, village, or borough if confined for the violation of any ordinance, bylaw, or police regulation; the compensation to be paid to the wife, family, or dependents of such prisoner, or such other person as the court sentencing him may direct, and shall be in such amount as such court shall determine upon application of the person or official under whose superintendence the work shall be performed, and shall be allowed by the board of county commissioners of the governing body of the village, borough, or city upon such order of the court.

Sec. 6. Minnesota Statutes 1953, Section 641.10 is amended to read:

641.10 Prisoners, labor; payment, protection. For each day's labor the prisoner shall be credited \$3 on any judgment for fine and costs and, when imprisoned in default of payment of a fine or fine and costs, he shall be discharged when he has performed sufficient labor to pay the same. The officer in charge of such prisoners shall protect them from insult and annoyance while at labor or going to and returning therefrom. Every person who shall insult, annoy, or communicate with such prisoners, after being by such officers commanded to desist, shall be guilty of a misdemeanor and punished by imprisonment for not more than five days or by fine of not more than \$10.

425]

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Sec. 7. Minnesota Statutes 1953, Section 641.15 is amended to read:

641.15Prisoners; feeding, care. The county board shall provide jail suits of coarse material, without distinctive marks, suitable underclothing, bedding, towels, and medical aid for prisoners, and fuel for the jail and the sheriff's residence. Unless otherwise furnished, the sheriff may require a prisoner to wear a jail suit during his confinement, but shall restore his own clothing upon discharge. No prisoner shall be required to wear clothing previously used until it has been thoroughly cleansed. The sheriff or jailer shall keep the jail in a clean and healthy condition, and have each prisoner's shirt washed at least once a week, and shall furnish to each sufficient clean water for drinking and bathing, and serve each three times a day with a sufficient quantity of wholesome. well cooked food. If the construction of the jail will permit persons held for trial to be kept separate from those serving sentence, a difference in their diet shall be made.

Sec. 8. Minnesota Statutes 1953, Section 641.21 is amended to read:

641.21 Jail, advice from commissioner of public welfare as to construction. When any county board determines to erect a new jail, or to repair an existing one at an expense of more than \$2,000, it shall pass a resolution to that effect, and transmit a copy thereof to the commissioner of public welfare, who, within 30 days thereafter, shall transmit to such county board such advice and suggestions in reference to the construction thereof as he deems proper.

Approved April 14, 1955.

CHAPTER 426-H. F. No. 404

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.07.

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

Section 1. Minnesota Statutes 1953, Section 290.07, is amended to read:

290.07 Net income, computation. Subdivision 1. Annual accounting period. Net income and taxable net income shall be computed upon the basis of the taxpayer's annual accounting period. If a taxpayer has no annual accounting period, or has one other than a fiscal year, as heretofore defined,