association, a business trust, or any other form recognized under the laws of this state.

Approved May 21, 1971.

CHAPTER 451—S.F.No.1179

An act relating to municipalities; amending the group insurance protection for officers and employees; amending Minnesota Statutes 1969, Section 471.61, Subdivision 1.

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

Section 1. Minnesota Statutes 1969, Section 471.61, Subdivision 1, is amended to read:

471.61 PUBLIC OFFICERS AND EMPLOYEES; GROUP IN-SURANCE. PROTECTION FOR OFFICERS. EMPLOYEES. RETIRED OFFICERS AND EMPLOYEES. Subdivision 1. OFFI-CERS, EMPLOYEES. Any county, municipal corporation, town, school district, county extension committee, other political subdivision or other body corporate and politic of this state, other than the state or any department thereof, through its governing body, and any two or more subdivisions acting jointly through their governing bodies, may insure or protect its or their officers and employees, and their dependents, or any class or classes thereof, under a policy or policies, or contract or contracts of group insurance or benefits covering life, health, and accident, in the case of employees, and medical and surgical benefits, and hospitalization insurance or benefits, for both employees and dependents, or dependents of an employee whose death was due to causes arising out of and in the course of employment, or any one or more of such forms of insurance or protection. Any such governmental unit, including county extension committees and those paying their employees, may pay all or any part of the premiums or charges on such insurance or protection. Any such payment shall be deemed to be additional compensation paid to such officers or employees but for purposes of determining contributions or benefits under any public pension or retirement system it shall not be deemed to be additional compensation. Any one or more of such governmental units may determine that a person is an officer or employee if such officer or employee receives a portion of his income from such governmental subdivisions without regard to the manner of his election or appointment. The appropriate officer of

Changes or additions indicated by underline, deletions by strikeout.

such governmental unit, or those disbursing county extension funds, shall deduct from the salary or wages of each officer and employee who elects to become insured or so protected, on the officer's or employee's written order, all or part of the officer's or employee's share of such premiums or charges and remit the same to the insurer or company issuing such policy or contract.

Any governmental unit which pays all or any part of such premiums or charges is authorized to levy and collect a tax, if necessary, in the next annual tax levy for the purpose of providing the necessary funds for the payment of such premiums or charges, and such sums so levied and appropriated shall not, in the event such sum exceeds the maximum sum allowed by any law or the charter of a municipal corporation, be considered part of the cost of government of such governmental unit as defined in any tax levy or per capita expenditure limitation; provided at least 50 percent of the cost of benefits on dependents shall be contributed by the employee or be paid by levies within existing per capita tax limitations.

The word "dependents" as used herein shall mean spouse and minor unmarried children under the age of 19 years actually dependent upon the employee.

Approved May 21, 1971.

CHAPTER 452—S.F.No.1205

[Coded]

An act relating to counties; authorizing the making of agreements for economic development programs.

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

Section 1. [373.31] COUNTIES; ECONOMIC DEVELOP-MENT AGREEMENTS WITH SUBDIVISIONS AND CORPORA-TIONS OF OTHER STATES. Subdivision 1. Any county or two or more adjacent counties may enter into an agreement with contiguous political subdivisions of an adjacent state, with nonprofit corporations, or both, for the purpose of improving the economic development of the area.

Subd. 2. Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09, and any other law, the county board of any county may appropriate from the general revenue fund

Changes or additions indicated by underline, deletions by strikeout.