service allowance. Such service allowance shall be computed and determined as provided for herein. Before receiving said service allowance such officer shall contribute to the fund herein provided for an amount which shall be equal to the amount of contributions to said fund which said elective officer would have made had he been a contributor to said fund since January 1, 1922, in accordance with the method of contribution herein provided for, plus four per cent compound interest.

(c) Persons serving without pay.

(d) Persons serving on executive boards.

(e) Pupil nurses, internes and staff physicians employed at the city hospitals.

(f) Employees in the service of the city at the time this act is adopted, who, after its adoption, have not given written notice of a desire to accept the provisions of this act.

(g) Persons not citizens of the United States."

Approved April 17, 1939.

CHAPTER 289-S. F. No. 1059

An act to amend Mason's Minnesota Statutes of 1927; Section 205, relating to the compensation of court reporters.

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

Section 1. Compensation of court reporters in certain districts.—That Mason's Minnesota Statutes of 1927, Section 205, be and the same is hereby amended so as to read as follows:

"The judges, by an order filed with the county auditors annually on or before the first Monday in May, 1939, and on or before the first Monday in January, annually thereafter, shall fix and establish the salary of the court reporter at an amount not exceeding \$2700.00 per year, but in judicial districts comprised or hereafter comprised of not less than ten counties the salary shall be fixed and established at \$3000.00 per year, and in such order shall apportion the salaries of the reporters in their respective districts among the several counties, and each county shall be required by such order to pay

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a specified amount thereof in monthly installments which amount shall be such proportion of the whole salary as the number of days work actually done by the reporter in the trial of cases in said county during the preceding year bears to the whole number so performed in the district. Each reporter shall have and maintain his residence in the district in which he is appointed, but if any reporter be appointed in two or more districts he may reside in either or any of them.

The reporter, in addition to his salary, shall be paid such sums as he shall pay out as necessary railway, traveling and hotel expenses while absent from the city or village in which he resides in the discharge of his official duties, such expenses to be paid by the county for which the same were incurred upon presentation of a verified, itemized statement thereof approved by the judge; and the county auditor of such county, upon presentation of such approved statement, shall issue his warrant in payment thereof."

Approved April 17, 1939.

CHAPTER 290-S. F. No. 1129

An act fixing rate of taxation for certain purposes in certain counties; and to amend Laws 1933, Chapter 34, Section 1.

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

Section 1. Tax rate in certain counties. — Laws 1933, Chapter 34, Section 1, is hereby amended so as to read as follows:

"Section 1. In any county containing not less than 48 whole or fractional townships and having an area of not less than 1,000,000, nor more than 1,250,000 acres, and where the population according to the last census taken was not less than 15,000, nor more than 20,000, and where the assessed valuation as fixed and determined by the state tax commission is not less than \$4,000,000, nor more than \$8,000,000, exclusive of moneys and credits, the county board of said county shall cause to be levied upon all the property of said county taxes for the following purposes and for the following amounts, to-wit:

For the general revenue fund a tax rate not exceeding 10 mills on the dollar of the assessed valuation in any one year."

Approved April 17, 1939.