

able value of all other non-exempt real and personal property, exclusive of money and credits, shall be entitled to receive from the state treasury, in addition to all other state aid or relief, such an amount annually as would be produced by computing a tax of one-fourth of the current tax rate for county school district purposes upon the full value of such property which is exempt from local taxation because of the provisions of the gross earnings tax laws. No county school district receiving relief hereunder shall be entitled to receive any aid under section 128.22. The amount which any county school district shall receive under this section shall not exceed \$28.00 per pupil enrolled therein.

Approved April 13, 1945.

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CHAPTER 267—S. F. No. 116

*An act relating to gross earnings aid for certain school districts; amending Minnesota Statutes 1941, Section 128.22, Subdivisions 1 and 2.*

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

Section 1. Minnesota Statutes 1941, Section 128.22, Subdivisions 1 and 2, are amended to read as follows:

128.22. **Gross earnings aid; certain districts.** Subdivision 1. **How computed.** When the properties of any school district in this state are made up, to the extent of at least 20 percent in value, of property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such district shall be entitled to receive from the state treasury, in addition to all other state aid, not to exceed such an amount annually as would be produced by computing a tax of *one half* of the current local rate for school purposes upon the valuation of the property in such district so exempt from local taxation *where the valuation of such property so exempt is \$3,000,000 or less, but not over 20 mills, and one-third of the current local rate for school purposes where the valuation of such property is over \$3,000,000 and less than \$5,000,000 but not over 15 mills, and one-fifth of the current local rate for school purposes when the valuation of such property exceeds \$5,000,000 but not in excess of 10 mills. Provided that any school district*

*maintaining only ungraded elementary schools shall receive an amount not to exceed seven mills on the valuation of the property so exempt from taxation.*

Subd. 2. **Limitations.** The amount which any school district may receive under this section shall not exceed, *exclusive of transportation aid, federal aid, and amounts received from local district taxes from a levy in excess of 40 mills, for each pupil such a sum as added to all other sources of income for maintenance alone, an average of \$115.00 for districts maintaining a high school, a high school department or a graded elementary school and an average of \$85.00 for common school districts maintaining only one ungraded school of not less than two, nor more than four rooms. Provided that any school district whose railroad valuation is less than \$2,000,000 shall receive at least 10 mills on such valuation, and school districts whose valuation exceeds \$2,000,000 shall receive at least as much as the average amount received during the preceding 10 years immediately prior to the year 1944.*

No district shall be entitled to aid under this section unless it has a current local school tax levy, for maintenance alone, of at least 35 mills and maintains succeeding levies of at least 40 mills for the same purpose, except common school districts maintaining only one ungraded elementary school of not less than two, nor more than four, rooms having a current local school levy of at least a 20 mill tax for maintenance alone.

Approved April 13, 1945.

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#### CHAPTER 268—S. F. No. 118

*An act relating to public schools and amending Laws 1943, Chapter 306.*

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

Section 1. Laws 1943, Chapter 306 is amended to read:

Section 1. **Distributive share of federal moneys not chargeable to supplemental aid.** The monies received from the Federal Government by any school district as its share of the distribution of proceeds from the sale of timber or rental