

## CHAPTER 173—H. F. No. 805

*An act relating to the apportionment and use of moneys accruing to the state road and bridge fund from the excise tax of gasoline, amending Minnesota Statutes 1945, Section 296.33.*

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

Section 1. Minnesota Statutes 1945, Section 296.33, is hereby amended to read as follows:

**296.33. Funds, by whom apportioned.** On or before the first Tuesday in April of each year the commissioner of highways, the state treasurer, and the state auditor shall estimate the probable sum of money that will accrue during the current calendar year to the state road and bridge fund from the excise tax on gasoline. *These officials shall then set aside the sum of \$1,200,000 to be expended for state aid roads, a sum not exceeding \$25,000 which is hereby appropriated annually from such fund to reimburse the trunk highway fund for the cost of maintaining a county highway division in the department of highways, and an additional sum in such amount as these officials shall determine which sum shall be specially allotted and paid as special allotments as hereinafter provided. The balance of the estimate of the probable sum of money that will accrue during the calendar year to the state road and bridge fund from the excise tax on gasoline shall be apportioned among the several counties of the state for county aid roads as provided in sections 296.32 to 296.42 and the commissioner of highways shall forthwith send a statement of the apportionment to the state auditor and to the county auditor of each county showing the amount apportioned to each county during the year for county aid roads.*

*The commissioner of highways, the state treasurer and the state auditor may, from time to time after the sum in such amount as they have determined has been set aside for special allotments, specially allot any portion thereof to any of the several counties of the state when in their judgment any one of the counties shall incur or is about to incur an extraordinary, unusual or particularly burdensome expense in the construction, reconstruction or maintenance of county aid or state aid roads or state aid parkways. Any sum specially allotted to any county shall be paid to the county at the time fixed by the commissioner of highways, the state treasurer and the state auditor. Any unallotted balance of the sum set aside for special allotments in any year shall be carried for-*

ward and added to any sum set aside for special allotments the next succeeding year.

All sums of money heretofore specially allotted to any county by the commissioner of highways, the state treasurer and the state auditor for the purpose of enabling the county to meet any extraordinary, unusual or particularly burdensome expense in the construction, reconstruction or maintenance of county aid or state aid roads or state aid parkways and not heretofore paid are hereby ratified and confirmed and such sums of money so allotted to any county shall be paid to the county at the time and in the manner fixed by the commissioner of highways, the state treasurer and the state auditor.

Approved March 27, 1947.

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CHAPTER 174—H. F. No. 927

[Coded as Sections 475.331 to 475.338]

*An act relating to borrowing funds for support or relief of the poor, and confirming all bonds issued and all proceedings had for the issuance of such bonds, for the purpose embraced herein.*

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

[475.331] Section 1. **Relief Bonds; Definitions.** Subdivision 1. As used in this act, unless the subject matter or context requires otherwise:

Subd. 2. The term "political subdivision" shall include any subdivision of the state or any municipal corporation or public quasi-corporation, however organized.

Subd. 3. The words "support or relief of the poor" shall have the same meaning as the words are given by Mason's Minnesota Statutes 1927, Chapter 15, and the words "poor persons" shall mean such person for whom a legal liability is imposed under that chapter.

Subd. 4. The term "work relief" shall mean support or relief in wages or other compensation, in cash or in kind, paid for work under the following conditions: (1) that the recipients of work relief and the amounts given are both determined on the basis of actual need and certified for such work relief by the officials charged with administering the