

the firemen's relief association in such city of the second class who were in cities of the second class receiving a firemen's pension on January 1, 1941, and who were active on January 1, 1941, and who joined the association thereafter, or their beneficiaries, shall receive as benefit payments, according to the rules of the association, amounts to be determined by the board of trustees of the association, but these amounts shall be no more than \$100 per month. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is situated, and by the county shall be collected and payments thereof enforced when and in like manner as state and county taxes are paid.

Approved March 18, 1949.

CHAPTER 140—S. F. No. 498

An act relating to license fees for hairdressing and beauty culture operators, manager-operators and manicurists; amending Minnesota Statutes 1945, Section 155.09, Subdivisions 4 and 5.

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

Section 1. Minnesota Statutes 1945, Section 155.09, Subdivision 4, is amended to read:

155.09. Applicants for examination; license fees.

Subd. 4. A manager-operator may be licensed as such under this chapter upon the payment of a fee of \$10.00, provided that she has practiced as an operator under the supervision of a manager-operator in this state for at least one year and upon complying with all other requirements applicable to a manager-operator as provided for in this chapter.

Sec. 2. Minnesota Statutes 1945, Section 155.09, Subdivision 5, is amended to read:

Subd. 5. Renewal license fees shall be as follows:

For operator\$2.00

For manager-operator	\$3.00
For manicurist	\$2.00.

Approved March 18, 1949.

CHAPTER 141—S. F. No. 745

An act relating to tax levies; amending Minnesota Statutes 1945, Section 275.09, as amended; and Laws 1947, Chapter 268, Section 2.

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

Section 1. Minnesota Statutes 1945, Section 275.09, as amended by Laws 1947, Chapter 268, Section 1, is amended to read :

275.09. **Rate of tax.** There shall be levied, annually on each dollar of taxable property, except such as is by law otherwise taxable, as assessed and entered on the tax lists, for the several purposes enumerated, taxes at the rates specified as follows :

(1) For state purposes, such amount as may be levied by the legislature.

(2) For county purposes, such amount as may be levied by the county board, the rate of which tax for general revenue purposes, in any county with not less than 100,000 inhabitants shall not exceed five mills, and in any county with less than 100,000 inhabitants, shall not exceed *ten* mills, unless such maximum mill levy will not raise a sum equal to the amount herein specified for each county according to the following classifications: (a) In any county with less than 10,000 inhabitants, \$65,000; (b) In any county with 10,000 but less than 20,000 inhabitants, \$75,000; (c) In any county with 20,000 but less than 30,000 inhabitants, \$85,000; (d) In any county with 30,000 but less than 40,000 inhabitants, \$95,000; (e) In any county with more than 40,000 inhabitants, \$110,000, based upon the last preceding taxable valuation of such county, in which case the county board may levy at such rate as will raise the amount levied by the board to, but not exceeding said sum; provided, however, that in any county