

CHAPTER 286—H. F. No. 991

[Not Coded]

An act relating to the levy of taxes for the maintenance of a work farm in any county having an area of over 5,000 square miles, a population of over 150,000, and an assessed valuation of over \$150,000,000.

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

Section 1. Work Farm, St. Louis County. In any county having an area over 5,000 square miles, a population over 150,000, and an assessed valuation of over \$150,000,000, the county board may levy not to exceed four-tenths of a mill on the dollar of the assessed valuation of property in the county for maintenance purposes for such work farm.

Approved April 10, 1953.

CHAPTER 287—H. F. No. 996

[Not Coded]

An act authorizing the county sanatorium commission in any county having an assessed valuation over \$150,000,000 and an area over 5,000 square miles, to levy funds for the erection and equipping a building or addition to an existing building under its control; amending Laws 1947, Chapter 30, Section 2. Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1947, Chapter 30, Section 2, is amended to read:

Sec. 2. Tax levy authorized. Such county sanatorium commission shall determine by resolution on or before July 1, 1953, the amount of money necessary for the erecting and equipping of a new building or an addition to an existing building during the current or ensuing year, in an amount not to exceed \$200,000 over and above the amount already appropriated by the county board, together with any gifts of money for such purpose to the sanatorium commission, and shall forthwith forward to the county board a certified copy of the resolution, and the county board may thereafter and prior to July 1, 1953, include the properly approved amount so certified to it in the annual tax levy of the taxes for the county for the ensuing year. At any time after the approval by the county board of such amount for the purpose of erecting and equipping said building or an addition to an existing building, the sanatorium commission may issue its vouchers or warrants upon the sanatorium fund in the amount so certified to and ap-

proved by *the* county board notwithstanding the provisions of Laws 1941, Chapter 118.

Approved April 10, 1953.

CHAPTER 288—H. F. No. 1012

An act relating to employment and security; amending Minnesota Statutes 1949, Section 268.06, Subdivision 22.

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

Section 1. Minnesota Statutes 1949, Section 268.06, Subdivision 22, is amended to read:

Subd. 22. **Employment experience record, transfer.** For experience rating purposes, one or more employing units which is or are the subject of or parties to a change of ownership or any form of organization or reorganization of an employing enterprise including a change in legal identity or form, shall upon application be deemed to be a successor entitled to the transfer of the employment experience record including the war risk account of one or more such employing enterprises involved in such change of ownership, organization, or reorganization if the director finds that

(1) There is a continuation of the employment activities of the predecessor employing unit or units and that the purpose of such change is not to avoid a contribution rate in excess of 2.7%, and such transfer would not be inequitable and would not tend to defeat the object and purpose of this law.

(2) The provisions of this subdivision apply to such changes occurring in the calendar year 1943 and thereafter. Any successor employing enterprise, resulting from a change of ownership or any form of organization or reorganization to which the provisions of this subdivision apply, occurring *subsequent to June 30, 1951, but prior to January 1, 1952*, shall make application for the transfer of the employment experience record of the predecessor not later than *June 30, 1953*, in order to avail itself of the provisions of this subdivision.

Provided that in no event shall a successor be assigned a rate of less than 2.7% until such time as all of the unpaid contributions of the predecessor have been paid. Credits due to a predecessor as a result of overpayment of contributions under this subdivision may be granted to the successor upon assignment thereof by such predecessor in such form and in ac-