

governmental agency by which they are employed, the appointing authority may provide for the payment of additional benefits to such employees from their accumulated vacation, sick leave or overtime credits. Such additional payments to an employee may not exceed the amount of the total sick leave, vacation or overtime credits accumulated by the employee and shall not result in the payment of a total weekly rate of compensation that exceeds the weekly wage of the employee. Such additional payments to any employee shall be [a] charge against the sick leave, vacation and overtime credits accumulated by such employee. The industrial commission for the state or the governing body of any county, city, village or other political subdivision to which the provisions of this act apply, may adopt rules and regulations not inconsistent with this act for carrying out the provisions hereof relating to payment of additional benefits to employees from accumulated sick leave, vacation or overtime credits. *Voluntary uncompensated workers other than inmates, rendering services in state institutions under the control of the director of public institutions similar to those of officers and employees of such institutions, and whose services have been accepted or contracted for by the director of public institutions under authority of Minnesota Statutes 1949, Section 246.36, shall be employees within the meaning of this section. In the event of injury or death of any such voluntary uncompensated worker, the daily wage of the worker, for the purpose of calculating compensation payable under this chapter, shall be the usual going wage paid at the time of such injury or death for similar services in institutions where such services are performed by paid employees.*

(2) Every person in service of another under any contract of hire, expressed or implied, oral or written, including aliens, and also including minors, who, for the purpose of making election of remedy under this chapter, shall be construed the same, and have the same power of contracting and electing as adult employees.

(3) Every executive officer of a corporation.

Approved April 18, 1953.

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#### CHAPTER 444—H. F. No. 1546

*An act relating to county road and bridge tax levy; amending Minnesota Statutes 1949, Section 162.01, Subdivision 5, as amended.*

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

Section 1. Minnesota Statutes 1949, Section 162.01, Subdivision 5, as amended by Laws 1951, Chapters 523 and 548, is amended to read:

Subd. 5. **Tax levy.** The county board at its July meeting may include in its annual levy an amount for the county road and bridge fund which shall not exceed the amount provided under the following classifications of counties; (a) In counties having more than 300,000 inhabitants, an amount which shall not exceed ten mills on the dollar of the taxable valuation of the county; (b) In counties with a population of more than 100,000 and not more than 300,000 inhabitants according to the 1940 federal census, an amount which shall not exceed 12 mills on the dollar of the taxable valuation of the county; (c) *In counties with a population of less than 100,000 inhabitants, an area of more than 2500 square miles and a taxable valuation in excess of \$10,000,000 or more, an amount which shall not exceed 15 mills on the dollar of the taxable valuation of the county not including the additional levy provided by Laws 1953, Chapter 173;* (d) In counties not within the foregoing class, an amount which shall not exceed 20 mills on the dollar of the taxable valuation of the county. If any county, coming within this classification, had a net indebtedness in excess of three percent of its taxable valuation on January 1 of the year in which such levy is to be made, then the maximum levy for such county for said year shall be 15 mills, unless such county has sufficient money in its tax forfeited land and timber fund to make a levy for the payment of bonds unnecessary for that year then such road and bridge levy may be 20 mills. Such taxes may be additional to the amount permitted by law to be levied for other county purposes. In any county where more than 51 percent of the taxable valuation consists of property situated within the corporate limits of a city or village the amount to be levied for road and bridge purposes shall not exceed 15 mills. *Provided that this limitation shall not apply in counties having an assessed valuation of over \$8,000,000 and less than \$11,000,000 exclusive of money and credits, and having over 23,000 and less than 25,000 inhabitants according to the 1950 federal census and having over 25 and less than 40 full and fractional congressional townships, where the amount to be levied shall not exceed 20 mills on the dollar of the taxable valuation of the county.*

Sec. 2. Notwithstanding the provisions of Minnesota Statutes 1949, Section 645.20, if any provision of section 1 of this act is found to be unconstitutional and void, the remaining provisions of section 1 of this act shall be of no effect.

Approved April 18, 1953.