

CHAPTER 282—S. F. No. 595

[Coded in Part]

An act relating to certain tax distributions; permitting a census to be conducted in municipalities for purposes of such distributions and providing for computation of county population figures in such cases; amending Minnesota Statutes 1961, Section 297.13, Subdivision 1 and by adding a new subdivision thereto; Section 340.60, Subdivision 2, and by adding a new subdivision thereto.

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

Section 1. Minnesota Statutes 1961, Section 297.13, Subdivision 1, is amended to read.

297.13 Municipalities; revenue, disposal. Subdivision 1. **Cigarette tax, apportionment fund.** All revenues derived from taxes, penalties, and interest under sections 297.01 to 297.13 and from license fees and miscellaneous sources of revenue shall be deposited by the commissioner in the state treasury and credited one fourth to a special fund to be known as the "Cigarette Tax Apportionment Fund," which fund is hereby created, and the balance to the general revenue fund. The revenues in the apportionment fund shall be apportioned as provided in subdivision 2 to the several counties, cities, villages and boroughs in this state, and the term "village" as used herein shall include those towns which have village powers as defined in Minnesota Statutes, Section 368.01. *In computing the population of counties, cities, villages and boroughs the state auditor shall add increases in population disclosed by reason of any special census conducted under subdivision 7 to the population of the political subdivision conducting the census and to the population of the county in which the political subdivision is located.* Each county, city, village, and borough shall receive from the apportionment fund an amount bearing the same relation to the total amount to be apportioned as its population bears to the total population of all the counties, cities, villages and boroughs in this state; except, that for the purposes of sections 297.01 to 297.13, the population of a county shall be that part of its population exclusive of the population of the several cities, villages and boroughs within the county.

Sec. 2. Minnesota Statutes 1961, Section 297.13, is amended by adding a new subdivision to read:

Subd. 7. Special census. In the year 1965, and each tenth year thereafter, the governing body of any city, village, borough, or town having village powers under Minnesota Statutes, Section 368.01, or under special law, may, by resolution, request the federal director of the census to take a special census for the purpose of

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determining the population for the purpose of receiving tax distributions under this section. A certified copy of the results of such census shall be filed with the state auditor by the political subdivision conducting the census and after such filing and until the completion of the next federal decennial census the population of the city, village, town or borough shall be that disclosed by the special census. The expense of taking such census shall be paid by the municipality requesting such census.

Sec. 3. Minnesota Statutes 1961, Section 340.60, Subdivision 2 is amended to read:

Subd. 2. Allocation of percentage of taxes collected. Thirty percent of the proceeds of the taxes collected under section 340.47, subdivision 1, shall be set aside and credited to a separate account and apportioned as provided in subdivision 3 to the several counties, cities, villages, and boroughs. *In computing the population of counties, cities, villages and boroughs the state auditor shall add increases in population disclosed by reason of any special census conducted under subdivision 7 to the population of the political subdivision conducting the census and to the population of the county in which the political subdivision is located.* Each county, city, village, and borough shall receive from the apportionment account an amount bearing the same relation to the total amount to be apportioned as its population bears to the total population of all the counties, cities, villages, and boroughs of the state; provided that for the purpose of Laws 1947, Chapter 601, the population of the county shall be that part of its population exclusive of the population of the several cities, villages and boroughs in said county. Each county shall apportion the amount received by it to the various towns of the county in proportion to their population, except that the county shall retain for its use any portion attributable to the population of unorganized territory within the county; provided, however, that in counties having an assessed valuation of over \$10,000,000 and less than \$14,000,000 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, the county shall credit such amount to the road and bridge fund for unorganized territory.

Sec. 4. Minnesota Statutes 1961, Section 340.60, is amended by adding a new subdivision to read:

Subd. 7. Special census. *In the year 1965, and each tenth year thereafter the governing body of any city, village, or borough, may by resolution, request the federal director of the census to take a special census for the purpose of determining the population for*

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the purpose of receiving tax distributions under this section. A certified copy of the results of such census shall be filed with the state auditor by the political subdivision conducting the census and after such filing and until the completion of the next federal decennial census the population of the city, village, or borough shall be that disclosed by the special census. The expense of taking such census shall be paid by the municipality requesting such census.

Sec. 5. [297.13] [Subd. 8.] **Use of special census.** *If the results of a special census taken in accordance with this act show a population gain of less than five percent or of less than 250 people, whichever is greater, the state auditor shall not make any change in the distribution of cigarette or liquor tax proceeds.*

Approved April 18, 1963.

CHAPTER 283—H. F. No. 691

[Coded]

An act providing for the incorporation and regulation of voluntary nonprofit dental service plan corporations and providing penalties.

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

Section 1. [159.21] **Dental service plan corporations; purpose.** It is the purpose and intent of this chapter, and the policy of the Legislature, to make possible and facilitate a wider and more timely availability of dental care, thereby advancing the public health and the science and art of dentistry in this state.

Sec. 2. [159.22] **Incorporation and organization.** Non-profit dental service plan corporations hereinafter incorporated may be organized under and in accordance with the provisions of this act by not less than 21 persons, all of whom shall be legal residents of this state and duly licensed and registered doctors of dentistry under the laws of this state. Each of the following districts shall be represented by at least three residents:

District one is composed of the counties of Koochiching, Itasca, Aitkin, Pine, Carlton, St. Louis, Lake, and Cook.

District two is composed of the counties of Wright, Hennepin, Anoka, Renville, McLeod, Carver, and Scott.

District three is composed of the counties of Kittson, Roseau,

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