

Any such credit shall be applied against the tax for the year for which such credit is computed except that any such credit in excess of such tax shall be applied in like manner in the next year and thereafter from year to year, but not exceeding two years, until the entire credit has been so applied.

The determination as to what type of costs will qualify under this law, and the amount allowable, will be made by the commissioner of taxation who may use the services of the University of Minnesota School of Mines and Metallurgy which is hereby established as a technical consultant to the commissioner for the purposes of this act.

Sec. 2. The provisions of this act are effective for any taxable year commencing after December 31, 1962.

Approved May 10, 1963.

CHAPTER 611—S. F. No. 1593

[Not Coded]

An act relating to use of township road equipment in certain townships in the county of Wright.

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

Section 1. **Wright county towns; road equipment.** The town board of the townships of Clearwater, Silver Creek, Monticello, Otsego, Southside, Corinna, Maple Lake, French Lake, Albion, Chatham, Buffalo, Frankfort, Cokato, Middleville, Marysville, Rockford, Stockholm, Victor, Woodland and Franklin, all in the county of Wright, may lease their equipment and furnish personnel for use upon private property within the township, when such use does not unduly delay or interfere with the road operations to be performed upon public highways.

Sec. 2. Any lease and furnishing of personnel for use upon private property shall require payment which shall be set at rates consistent with prevailing rates as established by the contracting industry in Wright county.

Sec. 3. All money received for such use upon private property shall be set aside for highway and street purposes.

Sec. 4. This act shall become effective as to any specific township named in section 1 upon its approval by a majority of the

Changes or additions indicated by italics, deletions by strikeout.

members of the town board of the specific township, and upon compliance with Minnesota Statutes, 1961, Section 645.021.

Approved May 10, 1963.

CHAPTER 612—S. F. No. 1611

[Not Coded]

An act relating to the salary of the judge of probate court of Sherburne county.

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

Section 1. **Sherburne county probate court; judge's salary.** The annual salary of the judge of probate court of Sherburne county is \$6,840, notwithstanding the provisions of Minnesota Statutes 1961, Section 525.081, Subdivision 1.

Sec. 2. The provisions of Minnesota Statutes 1961, Section 525.081, Subdivision 2, shall apply to the salary provided in section 1.

Approved May 10, 1963.

CHAPTER 613—S. F. No. 1619

[Not Coded]

An act relating to the salary of the judge of probate court of Le Sueur county.

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

Section 1. **Le Sueur county probate court; judge's salary.** The annual salary of the judge of probate court of Le Sueur county is \$8,500, notwithstanding the provisions of Minnesota Statutes 1961, Section 525.081, Subdivision 1.

Sec. 2. The provisions of Minnesota Statutes 1961, Section 525.081, Subdivision 2, shall apply to the salary provided in section 1.

Approved May 10, 1963.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.