counting period. The other ten percent shall be the agent's commission, the county auditor rotaining two percent of the fees for licenses sold for each and resale; and five percent of licenses not seld for each. The county auditor shall retain as his commission two percent of all license fees for licenses sold for cash and resale, four percent of all license fees for licenses consigned to subagents, and eight percent of all license fees for licenses sold for cash directly to the licensee. Unsold license blanks in the hands of any agent shall be redeemed by the commissioner if presented for redemption within the time prescribed by the commissioner therefor. Any license blanks not presented for redemption within the period prescribed shall be conclusively presumed to have been sold, and the agent possessing the same or to whom they are charged shall be accountable therefor.

Sec. 3. This act takes effect January 1, 1970.

Approved May 6, 1969.

CHAPTER 303—S. F. No. 1140

[Coded]

An act relating to public depositories; disqualifying banks which do not pay sales and use taxes from acting as public depositories.

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

Section 1. [118.16] Public depositories; failure to pay sales tax. Notwithstanding any law or regulation to the contrary, no banking institution shall act as a depository for any public funds if such banking institution does not pay sales and use taxes pursuant to Minnesota Statutes 1967, Chapter 297A to the state of Minnesota.

Approved May 6, 1969.

CHAPTER 304-S. F. No. 1233

An act relating to public highway bridges; providing for periodic inspections thereof; amending Minnesota Statutes 1967, Section 165.03; repealing Minnesota Statutes 1967, Section 163.07, Subdivision 8.

Changes or additions indicated by italics, deletions by strikeout.

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

- Section 1. Minnesota Statutes 1967, Section 165.03, is amended to read:
- 165.03 Bridges; inspection; strength of bridges. Subdivision I. All bridges hereafter constructed on any public highway or street, including streets within cities, villages, and boroughs, shall be at least of sufficient strength to support with safety any vehicle with a weight of 20 tons on two axles with ten foot centers, with not to exceed three-fourths of the weight concentrated on one axle, when driven at a speed of not to exceed three miles an hour.
- Subd. 2. The commissioner of highways shall adopt official bridge inspection report forms for use in making type I, and type II, bridge inspections by the highway authorities specified by this subdivision. Bridge inspections of the appropriate type shall be made by the following officials:
- (a) The commissioner of highways for all bridges located wholly or partially within or over the right-of-way of a state trunk highway.
- (b) The county highway engineer for all bridges located wholly or partially within or over the right-of-way of any county or township road or any street within a municipality which does not have a city engineer regularly employed.
- (c) The city engineer for all bridges located wholly or partially within or over the right-of-way of any street located within or along municipal limits.
- (d) The owner in case of a toll bridge used by the general public.
- A type I bridge inspection, the elements of which shall be prescribed by the commissioner of highways by regulation, shall be made annually. A type II bridge inspection, the elements of which shall be prescribed by the commissioner of highways, shall be made at maximum intervals to be determined by rules and regulations which shall be propounded by the commissioner.
- Subd. 3. The county engineer shall maintain a complete inventory record of all bridges as set forth in subdivision 2 (b) of this section with the inspection reports thereof. He shall certify annually, to the commissioner of highways that inspections have been made. A report of the inspections shall be filed annually, on or before February 15th of each year, with the county auditor or township clerk, or

Changes or additions indicated by italics, deletions by strikeout.

the governing body of the municipality. The report shall contain recommendations for the correction of, or legal posting of load limits on any bridge or structure that is found to be understrength or unsafe.

- Subd. 4. The city engineer shall maintain a complete inventory record of all bridges as set forth in subdivision 2 (c) of this section with the inspection reports thereof. He shall certify annually, to the commissioner of highways that inspections have been made. A report of the inspections shall be filed annually, on or before February 15th of each year, with the governing body of the municipality. The report shall contain recommendations for the correction of, or legal posting of load limits on any bridge or structure that is found to be understrength or unsafe.
- Subd. 5. Agreements may be made among the various units of governments, or between governmental units and qualified engineering personnel to carry out the responsibilities for the bridge inspections and reports, as established by subdivision 2 of this section.
- Subd. 6. The owner of a toll bridge shall certify annually to the commissioner of highways that inspections of the bridge have been made. The certification shall be accompanied by a report of the inspection. The report shall contain recommendations for the correction of or legal posting of load limitations if the bridge is found to be understrength or unsafe.
- Sec. 2. Minnesota Statutes 1967, Section 163.07, Subdivision 8, is repealed.

Approved May 6, 1969.

CHAPTER 305—S. F. No. 1285

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1967, Section 290.48, Subdivision 9.

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

Section 1. Minnesota Statutes 1967, Section 290.48, Subdivision 9, is amended to read:

Subd. 9. Income tax; collection; confession of judgment. (a) The commissioner may, within three and one-half years after the return is filed, notwithstanding section 541.09, enter judgment on any confession of judgment after ten days notice

Changes or additions indicated by italics, deletions by strikesut.