CHAPTER 128

STATE AND FEDERAL SCHOOL AIDS

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- 128.01 STATE AID FUNDS; SOURCES. For the purpose of aid to public schools, these funds are established:
- (1) The endowment fund, which shall consist of the income from the permanent school fund; and
- (2) The special state aid fund, which shall consist of the amount transferred from the income tax school fund and other sums appropriated by the legislature for aid to public schools.

[1921 c. 467 s. 1; 1941 c. 169 a. 9 s. 1; 1947 c. 633 s. 3] (3022)

128.015 [Repealed, 1947 c. 633 s. 22]

128.02 APPORTIONMENT OF ENDOWMENT FUNDS. The endowment fund shall be apportioned semiannually by the state board of education, on the first Monday in March and October in each year, to school districts whose schools have been in session at least eight months, and after July 1, 1948, shall have been in session at least nine months, in proportion to the number of pupils between the ages of five and 21 years who shall have been in average daily attendance during the preceding year, provided, that apportionment shall not be paid to the district attended for pupils for whom tuition is received by such district.

[R. L. s. 1397; 1921 c. 467 s. 2, 16; 1923 c. 322 s. 1; 1935 c. 290 s. 1, 2; 1941 c. 169 art. 9 s. 2; 1947 c. 633 s. 4] (2993, 3023)

128.03 [Repealed, 1947 c. 633 s. 22]

- 128.04 APPORTIONMENT. Subdivision 1. Appropriation and procedure. A copy of the apportionment mentioned in Section 128.02 shall be furnished by the state board of education to the state auditor, who thereupon shall draw his warrants on the state treasury, payable to the several counties, for the amount due each county. There is hereby annually appropriated from the endowment fund the amount of such apportionments.
- Subd. 2. Duty of county auditor. The county auditor, upon receiving the warrant from the state, shall forthwith apportion the amount thereof to the various school districts entitled thereto, and shall at the time of making the March and November tax settlements of each year apportion to the several school districts the amount received from liquor licenses, fines, estrays, and other sources belonging to the general school fund, upon the same basis provided for the state apportionment; but no district shall receive any part of the money received from liquor licenses unless all sums paid for such licenses in such district are apportioned to the county school fund. The auditor shall include in such apportionment all amounts received from special state aid to schools not theretofore apportioned.

- Subd. 3. Report of county apportionment. The county auditor, on the first Wednesday after such apportionment, shall report to the state commissioner of education the amount apportioned to each district, the sources from which such money was received, the total average daily attendance of pupils in the county entitled to apportionment, and the number of districts sharing in the apportionment.
- [R. L. ss. 1398, 1399, 1401; 1919 c. 412 ss. 1, 2; 1931 c. 312 ss. 1, 2; 1941 c. 169 art. 9 s. 4; 1947 c. 633 s. 5, 6] (2994, 2995, 2997)
- 128.05 **DISTRIBUTION OF SPECIAL STATE AID FUND.** The state board of education shall distribute the special state aid fund in such manner and upon such conditions as will enable school districts to perform efficiently the services required by law, and to further the educational interests of the state. The board shall have power to fix reasonable requirements for receiving and sharing in the state aid. Public schools shall at all times be open to the inspection of the state board of education, and the accounts and records of any such district shall be open to inspection by the public examiner upon request of the state board of education.

[1921 c. 467 s. 4; 1941 c. 169 art. 9 s. 5; 1947 c. 633 s. 7] (3025)

- 128.06 PURPOSES OF SPECIAL STATE AID. State aid from the special state aid fund and any other money set apart for use with the special state aid fund shall be for the following named purposes:
- (1) To assist in providing equal educational opportunities for all the school children of the state;
- (2) To assist in establishing certain generally accepted minimum standards for all the public schools of the state;
- (3) To assist school districts whose tax levies for maintenance are exceptionally high;
- (4) To stimulate educational progress by grants of state aid for superior efficiency and high standards and for desirable educational undertakings not yet generally established; and
- (5) To provide for the maintenance of teacher training departments in high schools.

[1921 c. 467 s. 6; 1941 c. 169 art. 9 s. 6] (3027)

128.07 TRANSPORTATION AID. Subdivision 1. Transportation aid in consolidated districts. To receive state aid for transportation, consolidated districts must contain not less than 12 sections of land and schools in such districts shall be in session at least nine months in the year and be well organized. They shall have suitable school houses with the necessary rooms and equipment. For transportation or board of resident pupils in consolidated school districts, the state shall reimburse such districts at rates to be determined by the state board of education; provided, that no consolidated school district shall receive annually more than an average of \$40 per pupil transported or boarded, and provided further, that for the biennium beginning July 1, 1949, only, such amount shall not be in excess of \$47.50 per pupil per year.

All the provisions of law relating to state aid to consolidated school districts shall be equally applicable to the unorganized territory of any county, to county school districts and also to all school districts of ten or more townships.

- Subd. 2. [Repealed, 1945 c. 373 s. 2]
- Subd. 3. **Isolated pupil aid.** For assisting in providing for the school attendance of isolated pupils, the state board of education, may assist school districts or the county board of education for unorganized territory in any county in providing for the transportation or board of such children of school age as reside beyond reasonable walking distance from the nearest public school. To this end, the state board may grant to such school districts not to exceed \$50 annually for each such pupil transported or boarded.
- Subd. 4. Transportation or board of crippled children. The state board of education may assist school districts or the county board of education for unorganized territory in any county in providing for the transportation or board of such crippled children of school age as are unable to walk to school with the exercise of normal effort, but are able to carry the regular courses of study. It may grant to such

school districts not to exceed \$225 annually for each such pupil transported or boarded. The state board may grant such aid to the district or residence when a crippled child is transported for the purpose of attending a special class. To assist in providing transportation or board and lodging of deaf, blind, and crippled children regularly enrolled in special classes for handicapped children, the pupil's resident district shall be reimbursed at rates to be determined by the state board of education not to exceed \$225 annually for each such pupil transported or boarded.

- Subd. 5. Attendance at secondary school in another district; reimbursement. In a school district without a secondary school, resident pupils may attend a classified secondary school in another district and shall receive board and lodging in or transportation to a district having a classified secondary school at the expense of the school district of pupil's residence. The county shall reimburse the school district not to exceed one and one-half times the amount of state aid. The county may pay the reasonable cost of such board and lodging or transportation in excess thereof. The state will reimburse the county therefor not to exceed \$40 per pupil per year, provided, however, that for the biennium beginning July 1, 1949, only, such amount shall not be in excess of \$47.50 per pupil per year. This subdivision applies to all districts which do not maintain senior high schools, to the unorganized territory of any county, to county districts, and to ten or more township ditsricts where pupils are transported to or boarded at high schools in other districts.
- Subd. 6. Attendance at classified public area vocational-technical school in another district. In a district which does not maintain an area vocational-technical school or vocational classes, a resident pupil when authorized by the school board in the district where he resides may attend a classified public area vocational-technical school or vocational classes in a classified secondary school in another district when the resident district does not provide instruction in the vocational course or courses desired by the pupil. When he so attends, the resident district shall provide him board and lodging or transportation between his district and the school attended as provided in subdivision 5.
- Subd. 7. Pupils from district where school is closed attending in another district; reimbursement. In a school district which closes or has closed its school and transports its elementary pupils to another district and pays tuition for them, the state shall reimburse the district for one-half the expense of transporting the pupils, but not to exceed \$18 per year per pupil.

[1915 c. 238 s. 2, 9; 1921 c. 230; 1921 c. 349 s. 1; 1921 c. 467 s. 7; 1923 c. 266 s. 1; 1931 c. 280 s. 1; 1933 c. 224; 1935 c. 209; 1935 c. 288 s. 2; 1935 c. 336; Ex. 1937 c. 78 s. 1; 1941 c. 169 art. 9 s. 7; 1947 c. 633 s. 8; 1949 c. 732 s. 2, 3, 4, 5] (2755, 2762, 2822-3, 3028)

128.08 Subdivision 1. [Repealed, 1947 c. 633 s. 22]

Subd. 2. Payment to state schools of agriculture. For the tuition of non-resident high school pupils attending the state schools of agriculture the state shall pay to the University of Minnesota, to be applied upon the tuition and laboratory and equipment fees of such pupils for the six months period of the school year, but in no case to exceed \$7.00 per pupil per school month, and in addition thereto, aid for such pupils transported or boarded at the rate of \$4.50 per pupil per month.

The appropriation for the above tuition and transportation shall be paid each year of the biennium out of the balance of the income tax school fund to the University of Minnesota, which in turn shall distribute these funds to each of the state schools of agriculture in proportion to the number of eligible pupils provided for above. As amended Laws 1949, c. 732, s. 12.

Subd. 3. [Repealed, 1947 c. 633 s. 22]

[1921 c. 467 s. 7; 1923 c. 266 s. 1; 1933 c. 224; 1935 c. 209; 1935 c. 288 s. 2; Ex. 1937 c. 78 s. 1; 1941 c. 169 art. 9 s. 8; 1941 c. 328; 1949 c. 732 s. 12] (3028)

- 128.081 **DEFINITIONS.** Subdivision 1. **Pupil units.** A pupil unit is the denominator used to compute the distribution of state aid. Pupil units for each resident pupil in average daily attendance shall be counted as follows:
- (1) In an elementary school, for kindergarten pupils attending half-day sessions throughout the school year, one-quarter pupil unit and other elementary pupils, one pupil unit.

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- (2) In secondary schools, pupils in junior high school or a six-year high school, and all other pupils in secondary schools, one and one-half pupil units.
 - (3). In area vocational-technical schools one and one-half pupil units.
- Subd. 2. Average daily attendance. Average daily attendance means the quotient to be obtained by dividing the number which represents the total of all days which all pupils attend school during the school year by the number of days during the school year while the school is in session.
- Subd. 3. Basic aid. Basic aid is the sum required to be paid to a school district which, when added to the sum paid to the district as apportionment shall total a sum equal to \$50 multiplied by the total number of pupil units of the district, provided, however, that for each year of the biennium beginning July 1, 1949, only, such aggregate sum shall be \$56 multiplied by the total number of pupil units of the district.
- Subd. 4. **Distressed school district.** A distressed school district is one which by reason of calamity, high tax delinquency or excessive debt, or a combination thereof, or by other justifiable cause is unable by taxation to collect sufficient revenue to maintain its schools therefrom on minimum standards established by the state board of education.
- Subd. 5. **Emergency aid.** Emergency aid is money paid by the state to a distressed school district according to such standards. Such aid will be paid only when directed by the state board of education.
- Subd. 6. **Equalization aid.** Equalization aid is money paid by the state to a school district to enable it to maintain such minimum standards when it is without sufficient taxable property to meet them.

[1947 c. 633 s. 11: 1949 c. 732 s. 6, 7]

128.082 EQUALIZATION AID SCHEDULE. Subdivision 1. When the assessed valuation of all taxable property of a district is less than \$2,000 for every resident pupil unit in average daily attendance of the district, the state shall pay equalization aid for each resident pupil unit in average daily attendance in accordance with the following schedule:

Assessed Value of District Per Resident Pupil Unit in Average Daily Attendance Equalization Aid Per Resident Pupil Unit in Average Daily Attendance

-	•	
\$2,000 or	over	\$
1,900 to	2,000	3
	1,900	
	1,800	9
1,600 to	1,700	12
1,500 to	1,600	15
	1,500	18
1,300 to	1,400	21
	1,300	24
	1,200	
1,000 to	1,100	30
900 to	1,000	33
800 to		
700 to		
600 to	700	42
500 to	600	45
400 to	500	48
300 to	400	51
200 to	300	54
100 to	200	57
Less than	\$100	60

(b) Provided, that for the biennium beginning July 1, 1949, only, when the assessed valuation of all taxable property of a district is less than \$2,300 for every resident pupil unit in average daily attendance of the district, the state shall pay equalization aid for each resident pupil unit in average daily attendance in accordance with the following schedule:

Assessed Value of District Per Resident Pupil Unit in Average Daily Attendance Equalization Aid Per Resident Pupil Unit in Average Daily Attendance

\$2,300 or over	\$
2,200 to 2,300	
2,100 to 2,200	4.00
2,000 to 2,100	7.00
1,900 to 2,000	10.25
1,800 to 1,900	13.50
1,700 to 1,800	16.75
1,600 to 1,700	20.00
1,500 to 1,600	23.25
1,400 to 1,500	26.50
1,300 to 1,400	29.75
1,200 to 1,300	33.00
1,100 to 1,200	36.25
1,000 to 1,100	39.50
900 to 1,000	42.75
800 to 900	
700 to 800	49.25
600 to 700	52.50
500 to 600	
400 to 500	59.00
300 to 400	
· 200 to 300	65.50
100 to 200	68.75
Less than \$100	. 72.00

The provisions of paragraph (b) of this subdivision added by this act shall be effective only for the biennium beginning July 1, 1949.

- (c) Assessed valuations used as the basis for computing valuations per resident pupil in average daily attendance mentioned in this section shall be the latest available assessed valuations as reported by the county auditors of the state to the state department of education.
- Subd. 2. Pupil units in area vocational-technical schools shall be included with the resident pupil units in determining the equalization aid as provided in subdivision 1.
- Subd. 3. In school districts that do not maintain a secondary school or an area vocational-technical school but provide for elementary education, the average daily attendance of elementary, secondary, and area vocational-technical school pupils shall be used in determining the rate of equalization aid for the elementary pupils in such districts in accordance with the schedule in Subdivision 1.
- Subd. 4. The equalization aid for nonresident pupils attending a secondary school or area vocational-technical school shall be the rate for the resident pupil units in the school where the nonresident pupils attend; except where secondary pupils attend a laboratory school or a secondary school in another state where the pupil is entitled to attend, the pupil unit equalization aid of the pupils' resident district shall apply.
- Subd. 5. Where two or more school districts hereafter unite the state aid shall continue to be paid for the remainder of the school year in which the union was completed as the state aids were paid to the individual districts prior to the union.
- Subd. 6. Every school district which provides instruction in other districts and which receives basic aid, and the county as provided in section 21, subdivision 2, shall pay to the district furnishing elementary, and secondary or area vocational-technical school instruction on account of such instruction, the actual cost thereof chargeable to maintenance exclusive of transportation but not to exceed \$160 per pupil unit in average daily attendance of the district.
- Subd. 7. Every school district which receives special state aid shall (1) maintain school or provide instruction in other districts, in teacher's college laboratory school or in the university laboratory school, at least nine months in a year, and (2) furnish free textbooks to pupils, and all school districts are authorized to provide such free textbooks, and (3) expend for teachers' salaries not less than 65% of the maintenance expenditures exclusive of transportation but when such expenditures exceed

\$135 per pupil unit in average daily attendance, such annual teachers' salary expenditures need not exceed 65% of the \$135 per pupil unit in average daily attendance exclusive of transportaion, and (4) in any city of the first class in this state, operating under a home rule charter and in which city the schools are operated as a part of the city government under a Department of Education the city council or other governing body thereof is authorized and empowered to amend at any time the budget of said city in reference only to receipts and expenditures made or to be made for education purposes within said city to the extent that if current receipts, during the applicable period of operation of said budget, exceed the amount of the estimate of special state aids set out in said budget, such receipts over the estimate thereof may be spent in the years received for educational purposes.

Subd. 8. If maintenance expenditure exclusive of transportation costs is less than \$135 per pupil unit in average attendance, the amount of special state aid shall be reduced in like proportion.

[1947 c. 633 s. 12; 1949 c. 732 s. 8]

128.083 STATE AID ADJUSTMENTS. In any case when pupils are prevented from attending school because of epidemic, calamity or weather, or other justifiable cause, the state board of education in determining the amount of state aid to be allotted to the district may increase the sum to which the district is otherwise entitled not to exceed ten per cent.

[1947 c. 633 s. 13]

, 128.084 AID APPORTIONMENT. Appropriations made for special state aid are for the following purposes:—

Basic aid; equalization aid; emergency aid; transportation aid provided in Section 128.07; aid for special classes of handicapped children provided in Section 128.13; teacher training mentioned in Section 128.15; gross earnings tax aid mentioned in Minnesota Statutes 1945, Sections 128.22 and 128.23, summer school for crippled children mentioned in Section 128.13, tuition aid as mentioned in Section 128.08 as it applies to state schools of agriculture and vocational aid as provided in Section 128.31.

Before any other aids are paid, transportation aid shall be paid.

[1947 c. 633 s. 14]

128.085 **DATES OF AID PAYMENT.** Special state aid shall be paid to school districts in October and March based upon information available. In August a final distribution for the previous school year shall be made based upon accurate information.

[1947 c. 633 s. 15]

128.086 CERTAIN LAWS NOT AFFECTED. Unless and until superseded by the provision of Laws 1947, Chapter 633, all laws now in effect relating to the payment of state aids shall continue in operation.

[1947 c. 633 s. 19]

128.087 SECONDARY SCHOOL TUITION. Any person of school age residing in a school district in which no classified secondary school or area vocational-technical school is maintained is entitled to attend such school outside his resident district under standards established by the state board of education.

[1947 c. 633 s. 20; 1949 c. 732 s. 10]

128.088 ALLOCATION OF AID. Subdivision 1. Certification of tuition of pupils by county superintendent. It is the duty of the county superintendent in each county before July 1, 1947, and annually thereafter to certify to the board of county commissioners the number of resident pupils of each school district in the county wherein no classified secondary school was maintained in the preceding school year, who attended a classified secondary school in another district, naming the district attended, the length of time attended by each pupil, and the tuition charged for each pupil by the district which furnished the instruction.

Subd. 2. Tuition paid by county board. The county auditor of the pupil's residence shall thereupon cause to be paid out of the county school tax fund hereby created to each such school district which furnished such instruction the tuition so charged for such instruction.

Subd. 3. Reimbursement to county board. State apportionment, and special state aid paid by the state on account of such secondary school instruction shall be paid to the county which pays such high school tuition.

Subd. 4. Tax levy for tuition. The board of county commissioners in the county which pays such tuition, at its July meeting shall determine the total sum to

be paid on account of such tuition for the preceding year in excess of the aid received from the state on account thereof, and shall levy a tax for such sum sufficient to pay such tuition, and the county auditor shall spread such tax on the property in the school districts of the county which maintains no classified secondary school in the manner provided by law for spreading other taxes therein and such taxes shall be collected in the same manner as other taxes on property are collected. When collected such taxes shall be credited to the county school tax fund which is hereby created.

- Subd. 5. Levy for transportation. The board of county commissioners in the county which shall receive state aid for transportation shall, at its July meeting, determine the total sum to be paid on account of such transportation for the preceding year in excess of the aid received from the state on account thereof, and shall levy a tax for such sum sufficient to pay such transportation, and the county auditor shall spread such tax on the property of the county. Such taxes shall be collected in the same manner as other taxes are collected. When collected such taxes shall be credited to the county school transportation tax fund, which is hereby created.
- Subd. 6. Temporary payments out of general revenue fund. Until there shall be money in such fund out of which to make the disbursements herein provided, such disbursements shall be paid out of the general revenue fund of the county, but any money paid from the general revenue fund shall be replaced therein from money thereafter collected and credited to the county school tax fund.

[1947 c. 633 s. 21; 1949 c. 732 s. 11] 128.09 to 128.12 [Repealed, 1947 c. 633 s. 22]

128.111 AID RECEIVED FROM FEDERAL GOVERNMENT NOT CHARGE-ABLE AGAINST SUPPLEMENTAL AID. The moneys received from the Federal Government by any school district as its share of the distribution of proceeds from the sale of timber or rental of lands shall not be chargeable against the supplemental or gross earnings aid received by the district under the provisions of Minnesota Statutes 1941, sections 128.11 and 128.23.

[1943 c. 306 s. 1; 1945 c. 268 s. 1]

123.13 STATE AID FOR SPECIAL CLAIMS FOR HANDICAPPED CHIL-DREN. Under such rules as the state board of education may establish relative to qualifications of teachers, courses of study, methods of instruction, admission, size of classes, rooms and equipment, supervision, and such other rules and standards as the board deems necessary, the state shall pay annually to any school district for the education of handicapped children the following amounts:

- (a) For deaf children, not to exceed \$400 for each such child.
- (b) For blind children, not to exceed \$400 for each such child.
- (c) For mentally retarded children, not to exceed \$150 for each such child.
- (d) For children with defective speech, not to exceed \$2400 for each teacher engaged exclusively in this work.
- (e) For crippled children, not to exceed \$400 for each such child attending special classes or receiving instruction in the home or in a hospital or sanatorium.
- (f) For mentally retarded children who have multiple handicap the aid may be paid on the basis of crippled, blind or deaf under regulations established by the State Board of Education.

The per pupil allowance shall be paid for each such child who has been in attendance in special classes or receiving instruction in the home or in a hospital or sanatorium for the full nine months, or a proportionate amount for each child for such time as he has been in attendance upon special classes or receiving instruction in the home or in a hospital or sanatorium.

Under such rules as the state board of education may prescribe, a portion of the above funds may be expended for transportation, teachers salaries, special supervision, special instruction, special materials and equipment.

The amount of aid for any special class or for instruction in the home or in a hospital or sanatorium for handicapped children shall not exceed the amount expended for such class of instruction during the year for which the aid is paid.

The board of education receiving such aid, shall render annually to the state commissioner of education an itemized statement of all expenditures of said school or schools, and such related facts as he may require.

[1915 c. 194 s. 1; 1919 c. 218; 1921 c. 467 s. 10; 1923 c. 228; 1923 c. 331 s. 1; 1923 c. 382 s. 1; 1935 c. 288 s. 5; 1941 c. 169 art. 9 s. 13; 1943 c. 498 s. 1; 1949 c. 442 s. 1] (2894, 3031)

128.14 STATE AND FEDERAL AID FOR EVENING SCHOOLS. For evening schools for persons over 16 years of age and not in attendance upon regular day schools, the state shall pay to any school district maintaining such schools in accordance with requirements established by the state board of education, from state funds appropriated for that purpose, or such funds combined with federal funds in so far as federal funds are available, one-half the salaries of all teachers who teach in such evening schools. Attendance at evening schools maintained under the rules established by the state board of education shall entitle such district maintaining the same to its pro rata apportionment of state school funds for all pupils not over 21 years of age on the same attendance basis as that provided for day schools, counting each evening session of two or more hours as the equivalent of one day. [1917 c. 356 s. 3; 1921 c. 350 ss. 3, 4; 1921 c. 467 s. 10; 1923 c. 331 s. 1; 1923 c. 382

128.15 AID FOR TEACHER TRAINING IN SECONDARY SCHOOLS. For teacher training in secondary schools such board is authorized to determine amounts of state aid to be granted to any school district for the maintenance of this work. As amended Laws 1947, c. 633, s. 9.

s. 1; 1935 c. 288 s. 5; 1941 c. 169 art. 9 s. 14] (2829, 2830, 3031)

[1921 c. 467 s. 11; 1939 c. 437 s. 7; 1941 c. 169 art. 9 s. 15; 1947 c. 633 s. 9] (3032) 128.16, 128.17 [Repealed, 1947 c. 633 s. 22]

128.18 PAYMENT OF SPECIAL STATE AID. Subdivision 1. Manner of payment. The special state aid fund and all other sums made available by the legislature as special state aid to schools shall be paid in the following manner.

Subd. 2. Distribution to counties. On or before October 1 in each year, it shall be the duty of the commissioner of education to deliver to the state auditor a certificate in duplicate for each class of schools in each county of the state entitled to receive state aid under the provisions of this chapter. Upon the receipt of such certificate, it shall be the duty of the state auditor to draw his warrant upon the state treasurer in favor of the county treasurer for the amount shown by each certificate to be due to the several schools therein enumerated. The state auditor shall transmit such warrants to the county auditor together with a copy of the certificate prepared by the commissioner of education.

Subd. 3. Distribution to high school districts. Upon receipt by the county auditor of such warrants and the certificate, it shall be the duty of the county auditor to credit the several school districts with the amounts stated in the certificate, then charging the county treasurer with the aggregate amount so received, and forthwith deliver to the county treasurer the warrants. The funds so credited to the several school districts shall be paid to the treasurers thereof in the same manner now provided by law for the payment of school funds to school district treasurers.

[1921 c. 467 s. 13; 1941 c. 169 art. 9 s. 18] (3034)

128.19, 128.20 [Repealed, 1947 c. 633 s. 22]

128.21 COUNTY BOARDS TO APPROPRIATE MONEY FOR COUNTY EDU-CATIONAL WORK. In all cases provided for in this chapter, wherein state aid is made available for county use, the county board is hereby authorized to make appointments of persons for county service and to appropriate county funds for the purpose of maintaining such county educational work.

[1921 c. 467 s. 12; 1941 c. 169 art. 9 s. 21] (3033)

128.22 GROSS EARNINGS AID; CERTAIN DISTRICTS. Subdivision 1. How computed. When the properties of any school district in this state are made up, to the extent of at least 20 per cent in value, of property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such district shall receive annually a refund from such gross earnings taxes in the amount that would be produced by a tax on such tax exempt property at the current tax rate for school purposes in the school district. For the purposes of determining the amount of this refund the value of such exempt property shall be set at 25% of its full and true value except that in no case shall the assessed value of said exempt property for this purpose exceed such an amount as when added to the assessed value of all other property in the school district exceed \$2,500 per resident pupil unit. In the determination of the amounts to which the school districts shall be entitled in the distribution of any state aids that are based upon total valuation per pupil this valuation shall be included. As amended Laws 1949 c. 712, s. 1.

Subd. 2. [Repealed, 1949 c. 712 s. 4]

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- Subd. 3. Application for aid. Any school district entitled to a tax refund under the provisions of this section shall apply to the state auditor on or before July 1 of each year for such a refund and the state auditor shall immediately secure the necessary information on the valuation of the railroad property located in such a district from the railroad and warehouse commission subject to taxation under the gross earnings tax act, except rolling stock and the main tracks, and the local school tax rate in such a district, and compute the same. He shall forthwith draw a warrant on the state treasurer for such a refund to be paid from the appropriation otherwise made for school aids. As amended Laws 1949, c. 712, s. 2.
- Subd. 4. Method of payment. The state board of education shall immediately consider the matter and determine whether or not the school district is entitled to aid under the provisions of this section, and, if it finds that the district is so entitled, it shall determine the amount to which it is entitled within the limitations of this section and cause the same to be certified to the state auditor, who shall, at times and in the manner of making payment of state aid, issue his warrant to the state treasurer for the amount so certified by the board and in favor of the school district.

[1921 c. 271 s. 1, 2, 3; 1927 c. 338 s. 1; 1941 c. 169 art. 9 s. 22; 1945 c. 267 s. 1; 1949 c. 684 s. 1; 1949 c. 712 s. 1, 2] (3036-1, 3036-2, 3036-3)

128.23 [Repealed, 1949 c. 712 s. 4]

128.24 AID IN LIEU OF TAXES. Subdivision 1. State owned lands. There is annually appropriated from the revenue fund of this state \$50,000 in aid of the public schools of this state, available, on or before April 1 of each year.

Subd. 2. **Distribution and appropriation.** The amount so appropriated shall be annually divided among and distributed to the several counties of this state for the use and benefit of and in aid of the public schools thereof in addition to all other state aid or relief and the treasurer of each county receiving such aid shall redivide and redistribute the same to and to the use and benefit of the public schools of his county in proportion to the acreage of state-owned trust fund lands which have never been sold in each respective school district situated therein; provided, that in calculating the acreage of such trust fund lands in any county, lands which have heretofore been or hereafter may be leased by the state for mineral purposes shall not be included in the calculation; and the amount received by any school district in any year shall not exceed flive cents per acre for each acre of such trust fund lands situated within such school district after excluding such leased lands. No school shall receive under the terms of this section in any one year an amount in excess of. \$15 per pupil enrolled in grades one through 12.

Subd. 3. Restrictions on use of funds or buildings. No part of the money hereby appropriated shall be available for or be used for the purchase of any school site or the erection of any school building.

Subd. 4. Duty of state auditor; plats of unsold state lands. The state auditor shall supply to each county auditor plats with checkings thereon indicating the location and the description of such trust fund lands situated within the towns of his county. As amended Laws 1947, c. 431, s. 1.

[1911 c. 341 s. 1, 2, 3, 4; Ex. 1936 c. 61 s. 2; 1941 c. 169 art. 9 s. 24; 1947 c. 431 s. 1] (3021-11, 3021-12, 3021-13, 3021-14)

128.25 FEDERAL AID IN LIEU OF TAXES; NATIONAL FORESTS. The board of county commissioners of any county, may, in its discretion, place the money, or any part thereof, received by such county from the federal government for and on account of any national forest lands situated therein into a special fund to be disbursed and paid over to any school district now or hereafter maintaining and operating any school wholly or partly within an area now or hereafter constituting a part of any auxiliary or state forest. Such action shall be taken by the board by resolution duly adopted by it, which resolution shall specify the terms and conditions under which this money shall be so paid over and disbursed to any school district.

[1931 c. 383; 1941 c. 169 art. 9 s. 25] (2997-2)

128.26 ACCEPTANCE OF FEDERAL PROVISIONS RELATING TO VOCA-TIONAL EDUCATION. The provisions of the act of congress of the United States entitled "an act to provide for the promotion of vocational education; to provide cooperation with the states in the promotion of such education in agriculture and in the trades and industries; to provide cooperation with the states in the preparation of teachers of vocational subjects; and to appropriate money and regulate its expenditures," and approved February 23, 1917, and acts amendatory thereto, be and the same are hereby accepted, and the benefits of all funds appropriated under the provisions of such acts are hereby accepted as provided in such acts.

[1917 c. 491 s. 1; 1939 c. 145 s. 5; 1941 c. 169 art. 9 s. 26] (3041)

128.27 STATE BOARD OF EDUCATION TO ADMINISTER VOCATIONAL EDUCATION. The state board of education, as established by Laws 1919, Chapter 334, and acts amendatory thereto, is hereby designated the state board for vocational education as provided in such acts and is charged with the duty and responsibility of cooperating with the United States office of education or other federal agency in the administration of such acts and is given all power necessary to such cooperation. The state board for vocational education is authorized to make such expenditures as it may deem necessary to carry out the provisions hereof from money available for the purposes of sections 128.26 to 128.35.

[1917 c. 491 s. 2; 1939 c. 145 s. 6; 1941 c. 169 art. 9 s. 27] (3042)

128.28 APPOINTMENT OF OFFICIALS AND ASSISTANTS. The state board for vocational education shall have authority to appoint such officials or assistants as may be necessary to administer the federal act and sections 128.26 to 128.35, to fix the salaries of such persons appointed, and to make expenditures from the state funds appropriated for the salaries and necessary expenses of such officials and assistants, or to use a portion of such funds in matching federal funds available for the same purpose.

[1919 c. 414 s. 4; 1939 c. 145 s. 4; 1941 c. 169 art. 9 s. 28] (3040)

128.29 STATE TREASURER, CUSTODIAN OF FEDERAL FUNDS. The state treasurer is appointed custodian of all funds for vocational education, as provided in such acts, and is charged with the duty and responsibility of receiving and providing for the proper custody and proper disbursement of money paid to the state and the appropriations made under the provisions of such acts.

[1917 c. 491 s. 3; 1939 c. 145 s. 7; 1941 c. 169 art. 9 s. 29] (3043)

128.30 FEDERAL VOCATIONAL AID; CONTINUING STATE APPROPRIATION. There shall be appropriated biennially a sum of not less than the amount to which the state of Minnesota is entitled under Sections 3 and 4 of an act of congress of the United States, approved February 23, 1917, and acts amendatory thereto, relating to the promotion of vocational education and for appropriations to the states for instruction in agriculture, trade and industrial education, home economics and distributive education, and for the training of teachers of vocational subjects.

[1919 c. 414 s. 1; 1939 c. 145 s. 1; 1941 c. 169 art. 9 s. 30] (3037)

128.31 VOCATIONAL AID; RULES GOVERNING DISBURSEMENT. Whenever any school district shall have established a vocational school, department, or classes in accordance with the rules and regulations established by the state board for vocational education and the plan for vocational education adopted by that board and approved by the United States office of education or other federal agency to which its functions are assigned, the state board for vocational education shall reimburse such school district or state tax supported institution for its expenditures for salaries and necessary travel of vocational teachers or other reimbursable expenditures from federal funds and may supplement such federal funds with such state aid as it may deem desirable under such rules as it may adopt, provided, however, that in the event of such funds not being sufficient to make such reimbursement in full, the state board for vocational education shall prorate the respective amounts available to the various districts entitled to receive reimbursement. All instruction may be given at the place of the abode of the pupils, and adults may be given instruction in adjoining or nearby districts.

In like manner the state board for vocational education shall have power to reimburse other governmental agencies for expenditures for salaries and necessary travel expenses of vocational teachers from federal funds, according to rules and regulations adopted by the state board for vocational education.

When local school districts desire but cannot provide vocational instruction for the related training required by apprentices and other learners in the trade, industrial, and distributive fields, the state board for vocational education is empowered upon request of such local school district or districts to employ itinerant vocational teachers to provide this service and pay the salary and necessary travel expense from authorized federal and state vocational aid funds under such rules as it may adopt. An itinerant vocational teacher in this section is defined as a vocational teacher employed to give part-time or periodic vocational instruction in one or more school districts.

[1919 c. 414 s. 2; 1921 c. 467 s. 20; 1939 c. 145 s. 2; 1941 c. 169 art. 9 s. 31; 1943 c. 572 s. 1; 1945 c. 374 s. 1; 1949 c. 713 s. 1] (3038)

128.311 ALLOTMENT OF STATE AND FEDERAL FUNDS FOR VOCATIONAL EDUCATION. When aid is received through an appropriation by the Congress of the United States conditioned upon the state meeting requirements specified by the government of the United States the state board of education shall allot the necessary funds to be paid by the state out of the special state aid fund as provided in Minnesota Statutes 1945, Section 128.31.

[1947 c. 633 s. 10]

128.32 DISTRICTS OR AGENCIES ENTITLED TO FEDERAL AID. Any school district or any other governmental agency designated by the state board for vocational education which maintains a vocational school, department, or class shall be entitled to federal money under such acts for the salaries and necessary travel expenses of teachers of agriculture, trade and industrial education, home economics, and distributive education by meeting the requirements fixed by the state board for vocational education and approved by the United States office of education or other federal agency to which its functions are assigned.

[1917 c. 491 s. 4: 1939 c. 145 s. 8: 1941 c. 169 art. 9 s. 32] (3044)

128.33 FEDERAL AID FOR TEACHER TRAINING. Teacher training schools and departments shall be entitled to federal money for the preparation of teachers of agriculture, trade and industrial education, home economics, and distributive education by meeting the requirements fixed by the state board for vocational education and approved by the United States office of education or other federal agency to which its functions are assigned for the preparation of such teachers. The state board for vocational education shall reimburse institutions selected by it to train teachers of vocational subjects to an amount of not to exceed one-half of the expenditures made for such training by these institutions, provided that no federal funds may be applied directly or indirectly to the purchase, erection, preservation, or repair of any building or equipment, or for the purchase or rental of lands or for the support of any religious or privately owned school or college.

[1917 c. 491 s. 4; 1939 c. 145 s. 8; 1941 c. 169 art. 9 s. 33] (3044)

128.34 DISBURSEMENTS OF VOCATIONAL AID; HOW MADE. All disbursements of federal money for the benefit of such teachers training schools or departments shall be made on the requisition of the state board for vocational education by the state treasurer to the legally constituted authorities having custody of the money of such training schools or departments. All disbursements of federal and state money for the benefit of such vocational schools, departments, or classes shall be made on the requisition of the state board for vocational education by the state treasurer to the treasurers legally qualified to receive and disburse the funds for the school districts or governmental agencies establishing and maintaining such schools, departments, and classes as herein provided.

[1917 c. 491 s. 5; 1939 c. 145 s. 9; 1941 c. 169 art. 9 s. 34] (3045)

128.35 REPORTS TO LEGISLATURE. The state treasurer, as custodian for vocational education funds, shall make to the legislature at each biennial session a report of the receipts and disbursements of money received by him under the provisions of federal and state acts relating to vocational education and the state board for vocational education shall make to the legislature at each biennial session a report of its administration of such acts and the expenditure of money allotted to the state under the provisions of such acts.

[1917 c. 491 s. 6; 1939 c. 145 s. 10; 1941 c. 169 art. 9 s. 35] (3046)

128.36 ACCEPTANCE OF FEDERAL AID. Subdivision 1. Governor may accept. In the event that the congress of the United States enacts legislation providing educational assistance to the states for the purposes of

- (1) General improvement of public elementary and secondary schools,
- (2) Improvement of school library service,
- (3) Improvement of health, welfare, and recreational service in the public schools,
 - (4) Improvement of nursery schools and kindergartens,
 - (5) Improvement of services for handicapped pupils,

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(6) Improvement of educational and vocational guidance activities.

(7) Improvement of vocational education,

- (8) Improvement of rehabilitation and placement services,
- (9) Improvement of technical and vocational institutes of secondary grade,
- (10) Stimulation and improvement of part-time, civic, vocational and general adult education and recreational activities conducted by school systems,

(11) Transportation of pupils,

(12) Purchase of books and instructional material,

(13) Provision of scholarships,

(14) Improvement of teacher preparation,

(15) Construction of school buildings,

(16) Facilitating administration in state departments of education,

(17) Stimulating and facilitating adequate rural library services, and

(18) Making provision for educational research, planning and demonstrations, or for one or any combination of the above purposes, at a time when the legislature is not in session, the governor shall have power to accept the provisions of such act or acts of congress of the United States, or to accept such parts or provisions as may be separately acceptable, by executive order, upon recommendation of the state board of education and pending further action by the legislature

Subd. 2. State board of education to administer funds. Pursuant to such acceptance, the state board of education shall have authority to make and secure

approval of plans to carry out the purposes of the provisions accepted.

Subd. 3. State treasurer to be custodian of funds. The state treasurer shall be the custodian of all funds received from the United States government on account of such acceptance, and he shall disburse such funds on requisition of the state board of education for purposes consistent with the acts of congress and in accordance with the provisions of this section and of the order of acceptance.

[1939 c. 206 ss. 2, 3, 4; 1941 c. 169 art. 9 s. 36] (3047-2, 3047-3, 3047-4)