

MINNESOTA STATUTES 1953 ANNOTATIONS

63

STATE AUDITOR 6.04

Money appropriated to the secretary of state by Laws 1947, Chapter 634, Section 12, Clause 5, may be used only for the purchase of motor license plates made by the state reformatory at St. Cloud. OAG Dec. 23, 1947 (9-A-26).

5.06 AMENDMENT TO U. S. CONSTITUTION; RATIFICATION, NOTICE

HISTORY. Ex1912 c 13 s 1; GS 1913 s 64; GS 1923 s 64; MS 1927 c 64.

CHAPTER 6

STATE AUDITOR

6.01 DUTIES; SEAL

HISTORY. RS Ter 1851 c 4 s 1; July 20, 1858; PS 1858 c 5 s 19, 20; GS 1866 c 6 s 11, 12; GS 1866 c 38 s 2; GS 1878 c 6 s 13, 14; GS 1878 c 38 s 2; 1885 c 102 s 1; 1889 c 44 s 1-10; GS 1894 s 319, 320, 3959, 5433; RL 1905 s 33; GS 1913 s 65; GS 1923 s 65; MS 1927 s 65.

6.02 EMPLOYEES

HISTORY. 1858 c 65 s 20-22; PS 1858 c 5 s 38; GS 1866 c 6 s 21; GS 1878 c 6 s 23; 1883 c 146 s 1; 1885 c 96; GS 1878 Vol 2 (1888 Supp) c 6 s 23a; GS 1894 s 329, 330; RL 1905 s 34; GS 1913 s 66; GS 1923 s 66; MS 1927 s 66.

6.03 AUDIT OF CLAIMS

HISTORY. RS Ter 1851 c 4 s 6; 1858 c 65 s 4, 5; PS 1858 c 5 s 22; GS 1866 c 6 s 13, 14; GS 1878 c 6 s 15, 16; GS 1894 s 321, 322; RL 1905 s 35; GS 1913 s 67; 1917 c 48 s 1; 1923 s 67; MS 1927 s 67.

Moral obligation justifying expenditure of public funds. 33 MLR 661.

Where the clerk of the district court transmits to the state auditor certificates and receipts by a claimant asking a bounty for procuring the arrest and conviction of persons charged with horse stealing, and no specific appropriation for the payment of such bounty having been made by the legislature for many years, the state auditor has no authority at the next tax settlement to deliver to the state treasurer a warrant for the amount certified as a credit to the county. The only relief to the claimant is to present a claim to the next legislature. OAG May 1, 1947 (9-A).

Where the commissioner of highways acts as an agent for a county and moneys due a contractor are paid to the district court pursuant to a court order, the clerk of the district court is not entitled to a commission for receiving and paying out such money. OAG June 19, 1950 (14 4-B-7).

The compensation for a member of the interim tax commission for using his car in his duties is limited to seven and one-half cents per mile. As to other expenses, members of the commission are allowed such amount as is necessarily incurred in the performance of their duties. In presenting their expense bill, the provisions of Laws 1953, Chapter 736, Section 6, must be complied with. OAG Dec. 31, 1953 (280-C).

6.04 APPROVAL OF CLAIMS

HISTORY. 1905 c 96; 1909 c 120 s 1; GS 1913 s 68; 1917 c 480 s 2; GS 1923 s 68; MS 1927 s 68.

Moral obligation justifying public expenditures. 33 MLR 661.

6.05 FORM OF CLAIM

HISTORY. 1905 c 96 s 1; 1909 c 120 s 2; 1909 c 169 s 1; GS 1913 s 69; 1917 c 480 s 3; GS 1923 s 69; MS 1927 s 69.

6.07 ACCOUNTS ITEMIZED

The compensation for a member of the interim tax commission for using his car in his duties is limited to seven and one-half cents per mile. As to other expenses, members of the commission are allowed such amount as is necessarily incurred in the performance of their duties. In presenting their expense bill, the provisions of Laws 1953, Chapter 736, Section 6, must be complied with. OAG Dec. 31, 1953 (280-C).

6.09 DUTIES

In view of trial court's unchallenged finding that the sum of \$214,330.46 transferred by virtue of Laws 1947, Chapter 634, Section 58, Subdivision 1, to the general revenue fund from the trunk highway and road and bridge funds, to reimburse the general revenue fund for money expended by the department of taxation in collecting taxes on gasoline and gasoline substitutes, did not exceed actual expenditures for such purpose by such department, held that Laws 1947, Chapter 634, Section 58, Subdivision 1, did not violate Minnesota Constitution, Article XVI, Sections 1, 2, restricting use of funds derived from such taxes to the construction, maintenance, and improvement of the public highways of the state. The legislature may provide for transfer of funds from the trunk highway or road and bridge fund to the general revenue fund to cover expenses incurred or special services rendered such highway funds by other state departments, provided the amount transferred accurately reflects expenditures by such department for such expenditures and services. Services rendered by the gasoline tax division in the collection of taxes on gasoline and gasoline substitutes constitute special service rendered solely on behalf of constitutional highway funds. *Cory v King*, 227 M 551, 35 NW(2d) 807.

6.10 CANCELATION AND ISSUANCE OF WARRANTS

The amount of a warrant canceled under section 6.10 should be credited back to the fund upon which the warrant was drawn. OAG June 11, 1948 (454-E).

6.12 ACCOUNTS

HISTORY. 1858 c 65 s 9, 10; PS 1858 c 5 s 22, 27, 28; GS 1866 c 6 s 15, 16; GS 1878 c 6 s 17, 18; GS 1894 s 323, 324; RL 1905 s 37; GS 1913 s 72; GS 1923 s 75; MS 1927 s 75.

6.135 Repealed, 1947 c 416 s 3.

6.136 REFUNDMENT OF MONEY

HISTORY. 1947 c 416 s 1, 2.

A member of the State Employees Retirement Fund who terminates or expects to terminate employment before obtaining at least ten years of allowable service credit as a member of the association is entitled to refund of amount paid for purpose of obtaining allowable service credit, not as member of association. OAG Sept. 21, 1951 (331-A-11).

The fee to be charged for examination of an applicant holding a certificate in basic sciences from another state limited to written and other tests and other subjects not required by the other state is \$15. If there has been an overcharge, refund should be made in accordance with section 6.136. OAG Dec. 21, 1948 (303-A-11).

The refund of renewal payment by a licensee who died before renewal took effect may be made by complying with provisions of section 6.136. OAG July 13, 1949 (454-E).

The applicant for a trailer coach park license who after inspection and investigation is denied a license by the board of health, is not entitled to a refund of the application fee. OAG July 15, 1952 (238-I).

6.16 RECORDS OF STATE LANDS

HISTORY. 1862 c 62 s 4, 6; GS 1866 c 38 s 3, 5; 1877 c 56 s 1; GS 1878 c 38 s 3, 5; 1885 c 97; 1889 c 25 s 1, 2; GS 1894 s 3961, 3963, 3964; RL 1905 s 38; GS 1913 s 73; GS 1923 s 76; MS 1927 s 76.

6.17 BOOKS AND STATIONERY

HISTORY. 1858 c 65 s 12; PS 1858 c 5 s 30; GS 1866 c 6 s 18; GS 1878 c 6 s 20; GS 1894 s 326; RL 1905 s 39; GS 1913 s 75; GS 1923 s 78; MS 1927 s 78.

6.18 REPORTS

HISTORY. 1858 c 65 s 11; PS 1858 c 5 s 29; GS 1866 c 38 s 4; GS 1866 c 6 s 17; GS 1878 c 38 s 4; GS 1878 c 6 s 17; GS 1894 s 325, 3962; RL 1905 s 40; MS 1927 s 79.

6.19 UNPAID DRAFTS, INTEREST

HISTORY. 1919 c 497 s 1; 1953 c 18 s 1.

6.21 DUTIES, GENERALLY

HISTORY. 1939 c 431 art 3 s 1; M Supp s 80-2.

In resolving the inconsistency between sections 6.21 and 16.25, the commissioner of administration does not have the power to prescribe classes of expenditures and revenue for the purpose of budget-making and accounting. The duty is imposed upon the state auditor acting with the advice and assistance of the commissioner of administration and the public examiner. OAG Sept. 19, 1947 (24-A).

The power and duty to convey tax-forfeited lands situated in a conservation area, is vested in the commissioner of conservation. OAG Feb. 13, 1948 (24-B) (983-M).

The provision relating to the transfer of funds from the state airports fund to the state aeronautics fund is directory as to the date of such transfer, except that it must be transferred on or before November 1 each year. OAG Feb. 2, 1948 (234).

A contract involving examination and investigation of the requirements of certain public institutions preparatory for a determination of what may be involved in the preparation of an annual budget, approved by and to be supervised by the department of administration, is a valid contract; and the expense may be charged to the various institutions as current expense, and in no way infringes upon the duty of the state auditor as prescribed in section 6.21. OAG Oct. 24, 1949 (9-A-39).

6.22 SPECIFIC DUTIES

Refunds on return of beer and liquor tax stamps should be paid out of the accounts to which the receipts from the sale of stamps have been credited and in the same proportion as originally credited. OAG Aug. 3, 1949 (454-E).