

to the general revenue fund from said revolving fund an amount equal to the amount of the unencumbered balance of said revolving fund at midnight of the preceding April 30.

Sec. 18. This act shall become effective July 1, 1957.

Approved April 29, 1957.

CHAPTER 872—H. F. No. 564

[Coded]

An act requiring an operator for a structure or place for storage of motor vehicles to report to the bureau of criminal apprehension storage of certain motor vehicles more than 30 days and providing penalty for violation.

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

Section 1. [168.81] Reports of storage of motor vehicle for 30 days made to bureau of criminal apprehension. Every operator of a structure or place where motor vehicles are stored shall report in writing to the bureau of criminal apprehension the fact that any motor vehicle has been continuously stored in such structure or place more than 30 days without having been removed therefrom when the owner thereof is not personally known to such operator and no contract exists between such operator and owner for such term storage. Such report shall be in form prescribed by such bureau, furnishing identification of such vehicle.

Sec. 2. Any person violating section 1 shall be guilty of a misdemeanor.

Approved April 29, 1957.

CHAPTER 878—H. F. No. 590

[Coded in Part]

An act relating to employment security; amending Minnesota Statutes 1953, Section 268.06, as amended, and Section 268.04, Subdivision 12 as amended.

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

Section 1. Minnesota Statutes 1953, Section 268.04,

7-2-1957

Subdivision 12, as amended by Laws 1955, Chapter 380, Section 1, is amended to read:

Subd. 12. (1) Subject to the other provisions of this subdivision "employment" means service performed prior to January 1, 1945, which was employment as defined in this section prior to such date, and any service performed after December 31, 1944, including service in interstate commerce, by an individual who is a servant under the law of master and servant or who performs services for any employing unit, unless such services are performed by such individual in pursuit of his independently established business or is in fact an independent contractor. The services performed by officers of corporations are included as employment under sections 268.03 to 268.24.

(2) The term "employment" shall include an individual's entire service, performed within or both within and without this state if (a) the service is localized in this state; or (b) the service is not localized in any state but some of the service is performed in this state and (1) the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this state; (2) the base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

(3) Service shall be deemed to be localized within a state if (a) the service is performed entirely within such state; or (b) the service is performed both within and without such state, but the service performed without such state is incidental to the individual's service within the state, for example, is temporary or transitory in nature or consists of isolated transactions.

(4) (a) Service covered by an election pursuant to section 268.11, subdivision 3; and

(b) Service covered by an arrangement pursuant to section 268.13 between the commissioner and the agency charged with the administration of any other state or federal employment security law, pursuant to which all service performed by an individual for an employing unit is deemed to be performed entirely within this state, shall be deemed to be employment if the commissioner has approved an election of the employing unit for which such service is performed, pursuant to which the entire service of such individual during the period covered by such election is deemed to be employment.

(5) Notwithstanding any inconsistent provisions of sections 268.03 to 268.24, the term "employment" shall include any services which are performed by an individual with respect to which an employing unit is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment compensation fund.

(6) *Service performed after July 1, 1957 by an individual for the State of Minnesota or any instrumentality which is wholly owned by the State of Minnesota.*

(7) *Service performed after July 1, 1957 by an individual for any political subdivision of the State of Minnesota or instrumentality thereof which elects to be an employer with respect to one or more of its departments under the Minnesota Employment Security Law and notifies the Department of Employment Security of such election.*

(8) The term "employment" shall not include:

(a) The term "agricultural labor" includes all services performed subsequent to December 31, 1939:

(1) On a farm, in the employ of any person, in connection with cultivating the soil, or in connection with raising, harvesting or threshing any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, fur-bearing animals and wildlife.

(2) In the employ of the owner or tenant or other operator of a farm, in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by a hurricane or fire, if the major part of such service is performed on a farm.

(3) In connection with the production or harvesting of maple syrup or maple sugar or any commodity defined as an agricultural commodity in section 15 (g) of the Agricultural Marketing Act, as amended, or in connection with the raising or harvesting of mushrooms, or in connection with the hatching of poultry, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways used exclusively for supplying and storing water for farming purposes.

(4) In handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, any agricultural or horticultural commodity; but only if such serv-

ice is performed as an incident to ordinary farming operations or, in the case of fruits and vegetables, as an incident to the preparation of such fruits or vegetables for market. The provisions of this paragraph shall not be deemed to be applicable with respect to service performed in connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution for consumption.

As used in this subdivision, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animals, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

(b) Domestic service in a private home, local college club, or local chapter of a collect fraternity or sorority;

Elected public officials and unclassified employees appointed for a definite term;

(c) Casual labor not in the course of the employing unit's trade or business;

(d) Service performed on the navigable waters of the United States as to which this state is prohibited by the Constitution and laws of the United States from requiring contributions of employers with respect to wages as provided in sections 268.24;

(e) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of his father or mother;

(f) Service performed in the employ of the United States government, or any instrumentality of the United States exempt under the Constitution of the United States from the contributions imposed by sections 268.03 to 268.24, except that with respect to such service performed subsequent to December 31, 1939, and to the extent that the Congress of the United States shall permit states to require any instrumentalities of the United States to make payments into an unemployment compensation fund under a state unemployment compensation act; then, to the extent permitted by Congress, and from and after the date as of which such permission becomes effective, all of the provisions of these sections shall be applicable to such instrumentalities and to services performed for such instrumentalities in the same manner, to the same extent, and on the same terms as to all other employers, employing units, individuals, and services; provided, that if this state shall not be certified for any year by the Social Security Administration

under section 3304 (c) of the Federal Internal Revenue Code, the payments required of such instrumentalities with respect to such year shall be refunded by the commissioner from the fund in the same manner and within the same period as is provided in section 268.16, subdivision 6, with respect to contributions erroneously collected;

(g) Service performed in the employ of any political subdivision of *this state, and* or any instrumentality thereof which has not elected to be an employer with respect to one or more of its departments under the Minnesota Employment Security Law.

(h) Service with respect to which unemployment compensation is payable under an unemployment compensation system established by an act of Congress;

(i) Service performed in any calendar quarter subsequent to December 31, 1940, in the employ of any organization exempt under section 3306 (c) (10) of the Federal Internal Revenue Code;

(j) Service performed in the employ of a foreign government (including service as a consular or other officer or employee or a nondiplomatic representative.)

(k) Service performed in the employ of an instrumentality wholly owned by a foreign government, if

(1) The service is of a character similar to that performed in foreign countries by employees of the United States government or of an instrumentality thereof; and

(2) The commissioner finds that the United States Secretary of State has certified to the United States Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States government and of instrumentalities thereof;

(l) Service covered by an arrangement between the commissioner and the agency charged with the administration of any other state or federal employment security law pursuant to which all services performed by an individual unit during the period covered by such employing unit's duly approved election, are deemed to be performed entirely within such agency's state;

(m) Services performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, lit-

erary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation;

(n) Service performed subsequent to December 31, 1940, as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to state law; and service performed as an interne in the employ of a hospital by an individual who has completed a four years' course in a medical school chartered or approved pursuant to state law;

(c) Service performed subsequent to December 31, 1940, by an individual for a person as an insurance agent or as an insurance solicitor, if all such service performed by such individual for such person is performed for remuneration solely by way of commission (the word "insurance" as used in this subdivision shall include an annuity and an optional annuity);

(p) Service performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

(q) Service performed in the employ of any farmers' cooperative association dealing primarily with agricultural or dairy products or farmers' mutual insurance company, not subject to the tax imposed by section 3301 of the Federal Internal Revenue Code;

(r) Service performed subsequent to December 31, 1939, without wages by an officer of a corporation which is not subject to the tax imposed by section 3301 of the Federal Internal Revenue Code;

(s) Service performed subsequent to December 31, 1939, outside the corporate limits of a city, village, or borough of 10,000 population or more, as determined by the most recent United States census, for an employer who is not subject to the tax imposed by section 3301 of the Federal Internal Revenue Code with respect to employment during either the current or preceding calendar year; provided the services of all of such employer's employees are performed outside such corporate limits. For the purpose of this provision, service shall be deemed to be performed outside such corporate limits if

(1) Performed entirely outside such corporate limits;
or

(2) Performed both outside and within such corporate limits, if the service performed within such corporate limits is incidental to the individual's service outside such corporate limits and is temporary or transitory in nature or consists of isolated transactions;

(t) If the service performed subsequent to December 31, 1940, during one-half or more of any pay period by an individual for the person employing him constitutes employment, all the service of such individual for such period shall be deemed to be employment; but if the service performed during more than one-half of any such pay period by an individual for the person employing him does not constitute employment, then none of the service of such individual for such period shall be deemed to be employment. As used in this subdivision, the term "pay period" means a period (of not more than 31 consecutive days) for which a payment or remuneration is ordinarily made to the individual by the person employing him. This subdivision shall not be applicable with respect to service performed in a pay period by an individual for the person employing him, where any of such service is excluded by section 268.04, subdivision 12, clause (8) (h) and (s).

(u) Service performed as an agent or solicitor engaged or employed in the sale or purchase of real estate solely and exclusively upon a commission basis, to the extent only that such service is hereafter excluded under section 3306 of the Federal Internal Revenue Code.

Elected public officials and unclassified employees appointed for a definite term.

The specific exclusions mentioned in subdivision 12, clause (8) of this section shall not be exclusive.

Sec. 2. Minnesota Statutes 1953, Section 268.06, as amended by Laws 1955, Chapter 380, is amended by adding a subdivision to read:

[Subd. 25] **Payments into fund.** *In lieu of contributions required of employers under this Act, the State of Minnesota or its political subdivisions which have elected to be governed by the Minnesota Employment Security Law shall pay into the fund an amount equivalent to the amount of benefits paid to individuals based on wages paid by the State of Minnesota or such political subdivisions. If benefits paid an individual are based on wages paid by both the State of Minnesota or such political subdivisions and one or more other*

*No appropriation
language*

employers, the amount payable by the State of Minnesota or such political subdivisions to the fund shall bear the same ratio to total benefits paid to the individual as the base-period wages paid to the individual by the State of Minnesota or such political subdivisions bear to the total amount of base-period wages paid to the individual by all his base-period employers. The amount of payment required under this section shall be ascertained by commissioner quarterly.

Approved April 29, 1957.

CHAPTER 874—H. F. No. 796

An act relating to the establishment and expenditure of funds for cartways by town boards; amending Minnesota Statutes 1953, Section 163.15 Subdivision 1.

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

Section 1. Minnesota Statutes 1953, Section 163.15, Subdivision 1, is amended to read:

163.15 Cartways. Subdivision 1. Establishment. Any town board may establish a cartway two rods wide and not more than three rods wide on petition of not less than five voters, freeholders of such town *but shall establish such a cartway not more than one half mile long on petition of not less than 5 voters, freeholders of such town, when such cartway is requested on a section line and to serve a tract of land consisting of 150 acres or more and of which 100 acres or more is tillable land.* All their proceedings shall be the same as provided in chapters 160 to 164 establishing town roads. The cost and expense thereof and the damages awarded for lands taken therefor shall be paid by the town, as in the case of town roads, and a record of such cartway shall be filed with the town clerk; provided, that when a road or cartway is established which will not be a continuous road from one highway to another, not more than one-half of the damages to the land through which it passes may be assessed against the persons benefited thereby.

Approved April 29, 1957.

CHAPTER 875—H. F. No. 852

[Coded]

An act relating to and providing for taxation of motor vehicles; amending Laws 1955, Chapter 749, Section 1.