

seventy-five percent of such moneys may be paid to such counties and in such amount as the commissioner may determine and be used to defray the expenses of enforcement of the provisions of this act.

Subd. 2. All fines and forfeited bail money, from violations under this act collected from persons apprehended or arrested shall be paid by the justice of the peace, municipal court, or other person or officer collecting such fines, forfeited bail money or installments thereof, within 15 days after the last day of the month in which such moneys were collected, to the County Treasurer of the County where the violation occurred. One-half of such receipts shall be credited to the general revenue fund of the county. The other one-half of such receipts shall be transmitted by the County Treasurer to State Treasurer to be deposited to the credit of the boat and water safety account in the state treasury.

Subd. 3. In order to provide for the immediate implementation of this act and to defray the expenses of administration incident thereto, there is hereby appropriated to the commissioner from any moneys in the state treasury not otherwise appropriated the sum of \$50,000 to be available for expenditure upon enactment of this act and to remain available until expended.

Sec. 28. [361.78] **Personal property taxes.** The license fee on watercraft as imposed herein is not to be considered in lieu of personal property taxes thereon.

Sec. 29. Minnesota Statutes 1957, Sections 157.15, 361.01 to 361.50 and 621.47, are repealed.

Sec. 30. This act shall take effect upon enactment.

Approved April 24, 1959.

CHAPTER 593—S. F. No. 681

An act relating to information returns under the income tax law; amending Minnesota Statutes 1957, Section 290.41, Subdivision 2.

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

Section 1. Minnesota Statutes 1957, Section 290.41, Subdivision 2, is amended to read:

290.41 Subd. 2. **By persons or corporations.** Every

person or corporation making payments during the taxable year to any person or corporation in excess of \$500 on account of rents, or of \$250 or more on account of interest, or in excess of \$100 on account of dividends, or in excess of \$600 on account of either wages, salaries, or commissions, or on account of earnings in excess of \$250 distributed to its members by savings, building and loan associations chartered under the laws of this state or the United States, shall make a return in respect to such payments in excess of the amounts specified, giving the names and addresses of the persons to whom such payments were made, the amounts paid to each. The state treasurer or other corresponding officer, by whatever name known, of every political subdivision of the state, of every city, village, or borough and of every school district, shall, on or before the first day of March each year, beginning with March, 1938, make and file with the commissioner of taxation a report giving the name of each employee or official to whom the state or such political subdivision, city, village, borough, or school district, during the preceding calendar year, paid any salary or wages in excess of \$600, together with the last known address of such employee or official.

Approved April 24, 1959.

CHAPTER 594—H. F. No. 1520

[Not Coded]

An act relating to employment security; authorizing an amendment to an agreement between the State of Minnesota and the Secretary of Labor of the United States for the extension of unemployment compensation benefits pursuant to the temporary unemployment compensation act of 1958, as amended, to individuals who have exhausted their benefit entitlement under Minnesota Statutes 1957, Chapter 268.

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

Section 1. **Unemployment compensation, temporary benefits.** Subdivision 1. The commissioner of the department of employment security of the state of Minnesota is authorized and directed to (a) enter into a supplemental agreement with the Secretary of Labor of the United States as provided by Public Law 7, 86th Congress, amending the Temporary Unemployment Compensation Act of 1958, and, pursuant thereto, as agent of the United States, make payment of temporary unemployment compensation benefits to individuals