

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

qualified therefor under Minnesota Statutes 1957, Chapter 268, and said Temporary Unemployment Compensation Act of 1958, as amended, who, after June 30, 1957, have exhausted or will exhaust their right to benefits under said Chapter 268 and, except for such exhaustion, continue to be so qualified; and (b) cooperate with the Secretary of Labor of the United States in making payment of such temporary unemployment compensation benefits.

Subd. 2. The temporary unemployment compensation benefits payable to an individual under this act for a week of total unemployment shall be the weekly benefit amount for total unemployment which was payable to him pursuant to said Chapter 268 under which he most recently exhausted his rights. The temporary unemployment compensation benefits payable to an individual under this act for a week of less than total unemployment shall be computed on the basis of such weekly benefit amount. The maximum aggregate amount of temporary unemployment compensation benefits payable to any individual under this act shall be an amount equal to 50 percent of the total amount which was payable to him, under said Chapter 268.

Subd. 3. No payment of temporary unemployment compensation benefits shall be made for a week which begins after July 1, 1959.

Subd. 4. This act to be effective upon its passage.

Approved April 24, 1959.

CHAPTER 595—H. F. No. 1757

An act relating to employment security; amending Minnesota Statutes 1957, Section 268.04, Subdivisions 10 and 12.

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

Section 1. Minnesota Statutes 1957, Section 268.04, Subdivision 10, is amended to read:

Subd. 10. **Employer.** "Employer" means: (1) Any employing unit which for some portion of a day but not necessarily simultaneously, in each of 20 different weeks, whether or not such weeks are or were consecutive, within the year 1936 has or had in employment eight or more individuals (irrespective of whether the same individuals are or were employed in each such day) and, for any calendar year subsequent