

lodging of trainable children when approved by the state board of education, at rates to be determined by the state board of education, but this amount shall not exceed \$225 annually for each such child. Transportation funds may be used for conveying trainable children between home and school and within the school plant.

Approved June 25, 1959.

EXTRA SESSION
CHAPTER 57—H. F. No. 4

[Not Coded]

An act to appropriate money for the conservation and development of the state's natural resources; for maintenance Minnesota Historical Society; for county and district agricultural societies; for various stockbreeders', dairymen's, horticultural and poultry associations and societies; for sheriff's per diem and mileage in certain cases; for vessel tonnage tax; for maintenance of Sibley House; for maintenance of various semi-state activities; for aids to various local subdivisions of government and school districts; providing for appropriations to be made out of the game and fish department funds for wolf, fox, lynx or bobcat bounties; providing for maintenance uniform laws commission; providing for transfers to the general revenue fund from other funds; and for other purposes.

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

Section 1. APPROPRIATIONS. The sums herein-after named, or so much thereof as may be necessary, are hereby appropriated out of the general revenue fund in the state treasury not otherwise appropriated, or any other fund herein designated, for the purposes specified in the following sections of this act, to be available for the fiscal years ending June 30, 1959, June 30, 1960, and June 30, 1961.

Sec. 2. GENERAL GOVERNMENT:

Subd.	APPROPRIATIONS		
	Available for the Year Ending June 30		
	1959	1960	1961
1. Interstate Cooperation Commission and Council of State Governments...\$		\$ 11,000	\$ 11,000
2. Uniform Laws Commission:			
a. For expenses		1,065	940

Subd.

Sec. 3. PROTECTION TO PERSONS
AND PROPERTY:

- | | | | | |
|----|--|-------|--------|--------|
| 1. | For mileage and per diem of sheriffs for conveying prisoners to the state reformatory and state prison and for conveying youths to the Youth Conservation Commission | 7,000 | 23,000 | 23,000 |
|----|--|-------|--------|--------|
- Should the appropriation for either year be insufficient, then the appropriation for the other year shall be available therefor.

Providing that of the amounts appropriated by Subd. 1 allowance shall be made for mileage at the rate of not to exceed seven and one-half cents per mile without regard to the number of guards or prisoners conveyed.

Sec. 4. DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES:

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|----|--|--------|--|--------|
| 1. | Societies and Associations: | | | |
| | a. State Horticultural Society: | | | |
| | 1. For Maintenance | 7,500 | | 7,500 |
| | b. For expenses of the Junior Livestock Show in Duluth | 1,500 | | 1,500 |
| | Said sum to be paid to the Junior Livestock Association of Duluth and to be expended by said association for the payment of the expenses and transportation of boys and girls displaying exhibits and in attendance at the Junior Livestock Show at Duluth, and for prizes awarded to exhibitors at said show. | | | |
| | c. Minnesota Potato Development Commission | 375 | | 375 |
| | d. For aid to Minnesota Crop Improvement Association | 2,500 | | 2,500 |
| | e. For aid to Minnesota Livestock Breeders' Association | 14,000 | | 14,000 |
| | f. For aid to Northern Sheep Growers Associations | 750 | | 750 |
| | g. For aid to Southern Sheep Growers Associations at LeSueur, Minnesota | 500 | | 500 |
| | h. For Red River Valley Livestock Associations | 4,700 | | 4,700 |
| | Provided that the amount appropriated by Item h. hereof shall be disbursed pursuant to provisions of Minnesota Statutes 1957, Section 38.02. | | | |
| | i. For the Red River Valley Dairy-men's Association, Inc., for the purpose of promoting better dairying | 1,000 | | 1,000 |

Subd.

Items a, c, d, e, f, g, and i shall be appropriated under provisions of Minnesota Statutes 1957, Section 17.07.

2. Aid to Agricultural Societies and Poultry Associations.

a. Aid to county and district agricultural societies	200,000	200,000
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Of the amount appropriated by Item a, \$4,500 each year is for live-stock premiums to county fair associations for carrying on boys' and girls' club work.

Provided, that the amount appropriated by Item a hereof shall be disbursed according to Minnesota Statutes 1957, Section 38.02 as amended.

Provided that out of the amounts appropriated by Item a hereof, \$1000 each year shall be available to the Red Lake Band of Chippewa Indians to be expended as may be directed by the Indian Council for the purpose of encouraging such activities and arts as will advance the economic and social interests of their people and particularly to promote a program of agricultural development that will utilize to the greatest possible extent the lands and forest owned by them. This appropriation may be used to help maintain an agricultural extension service; to promote 4-H club work, or for premiums for the competitive display of exhibits at any Fair or Exposition that may be arranged under the direction of the Council.

b. For aid in payment of premiums at exhibitions of poultry for the Poultry Associations mentioned in Laws 1949, Chapter 718, Section 7, Subdivision 8	6,000	6,000
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Provided that out of the amounts appropriated by Item b hereof the amount of \$1,125 shall be allotted each fiscal year to aid the Minnesota State Poultry Association in the payment of premiums and other necessary expenses, exclusive of salaries or wages of any kind, at its annual exhibition.

Provided, that the Southwestern Minnesota Poultry Association (being a consolidation of the Pipe-

Subd.

stone County Poultry Association and the Murray County Poultry Association), shall receive not to exceed \$150 subject, however, to all provisions relating to the distribution of the appropriation herein made.

Provided, that the Northern Poultry Association (being a consolidation of fourteen northwestern county associations) shall receive not to exceed \$150.

Provided, that no one association or society will receive an amount greater than the annual premium paid to exhibitors by them and shall not in any case exceed the sum of \$150 to any one county.

Provided, further, that any society or association to be entitled to their distributive share of this appropriation shall file annually with the state auditor, on or before the first day of April of each year, a sworn statement signed by the president or secretary of such association or society, showing the amount of cash premiums paid during the year to exhibitors, and the amount to be distributed to such society or association from said fund shall be based and determined upon the amount of cash premiums paid out as hereinbefore provided. Provided, further, that except as herein provided where there is more than one association in a county, the amount allotted to such county, not exceeding \$150 aforesaid, shall be distributed to the societies in equal amounts.

Provided, that out of the amounts appropriated by Item b hereof, \$1500 shall be expended yearly to aid in the payment of premiums for dressed and live turkeys in connection with special turkey shows. No association or society shall receive an amount greater than the annual premiums paid to exhibitors by them; provided, further, that the amount so appropriated by Item b for payment of premiums at such special dressed and live turkey educational exhibits shall be expended under the supervision and control of the Divi-

Subd.

sion of Poultry Industries, Department of Agriculture, Dairy and Food; provided, further, however, that any association or society may suspend the holding of its annual fair for two years and upon resumption of the holding of such annual fair shall be entitled to its pro rata distributive share.

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|----|--|---------|---------|
| 3. | Miscellaneous Conservation Expenses | | |
| | a. Payment of Wolf, Fox and Lynx or Bobcat Bounties in the manner provided by law | 140,000 | 140,000 |
| | The amounts appropriated by Subdivision 3 a. are appropriated from the Game and Fish Fund. | | |
| | Should the appropriation for either year be insufficient, then the appropriation for the other year shall be available therefor. | | |
| | b. For the payment of bear bounties as provided by Minnesota Statutes 1957, Section 348.073 | 1,000 | 1,000 |
| | Should the appropriation for either year be insufficient, then the appropriation for the other year shall be available therefor. | | |
| | c. The Great Lakes Commission | 11,000 | 11,000 |
| | Sec. 5. SOCIAL SECURITY: | | |
| 1. | Soldiers Home | | |
| | a. Maintenance and repairs | 333,231 | 328,891 |
| | Of the amounts appropriated by Item a, \$464,131 is salaries for the year ending June 30, 1960, and \$464,131 is salaries for the year ending June 30, 1961. | | |
| | Of the amounts appropriated by Item a, no additional classified employees shall be granted beyond the approved roster of 95. | | |
| | Of the amount appropriated by Item a, \$3500 thereof for the fiscal year ending June 30, 1960 shall be available for the purchase of furniture and fixtures for use of the members of the Minnesota Soldiers Home. | | |
| | Provided, that of the amounts appropriated by Item a, \$60,000 each year is hereby appropriated from the fund on the books of the State Auditor known as the Soldiers Home Board Relief. | | |
| | Federal Aid, compensation or reimbursement from the federal government or otherwise, received by the Soldiers Home, and all receipts | | |

Subd.

from maintenance charges are hereby reappropriated, to be used for the purpose of supplementing the appropriation herein provided for.

No portion of the money appropriated for salaries shall be used to pay merit increases to employees in the unclassified service, except for the position of Chaplain for which the sum of \$5100 per year has been provided.

Of the amount appropriated for salaries for fiscal year ending June 30, 1959, by Laws 1957, Chapter 941, Section 5, Subdivision 1, not to exceed \$397,528 may be expended for salaries.

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|----|---|--------|---------|---------|
| 2. | Miscellaneous Accounts: | | | |
| | a. Disabled American Veterans: | | | |
| | 1. For salaries, supplies, and expense to be expended as provided by Laws 1941, Chapter 425 | | 7,500 | 7,500 |
| | b. United Spanish War Veterans: | | | |
| | 1. Maintenance, including publication of departmental reports... | | 1,200 | 1,200 |
| | c. Veterans of Foreign Wars: | | | |
| | 1. For carrying out the provisions of Laws 1945, Chapter 455..... | | 7,500 | 7,500 |
| | Sec. 6. EDUCATION, LIBRARIES, MUSEUMS AND RECREATION: | | | |
| 1. | For Minnesota Historical Society: | | | |
| | a. For salaries | 33,774 | 205,742 | 205,742 |
| | Provided that the Historical Building shall remain open for public use on Saturdays and if required, necessary adjustments in the remainder of the week-day schedule may be effected by the Historical Society. | | | |
| | b. For supplies and expense | | 13,350 | 13,550 |
| | c. Library Books | | 1,000 | 1,000 |
| | d. Microfilm | | 5,000 | 5,000 |
| | e. Survey of major historical sites.. | | 1,000 | |
| | Provided that of the amount appropriated by Item e, the balance shall not cancel until June 30, 1961. | | | |
| | Except for the superintendent, the salaries of all employees in the Historical Society shall be adjusted to the class of persons in the classified service performing comparable work and having comparable responsibility, as determined by the director of civil service. | | | |
| | The amounts appropriated in Subdivision 1 a. includes moneys to | | | |

Subd.

	pay the employer contribution to the State Employees Retirement Association and the employers social security contribution including any retroactive or delinquent costs which may have accrued.		
2.	For Maintenance Sibley House to be expended by the Sibley House Association	4,912	4,912
3.	For aid to common school districts as provided in Minnesota Statutes 1957, Section 128.24	50,000	50,000
	Provided that any sums received by any school district from the above appropriation shall be in addition to all other forms of state aid and shall not be deducted from any other state aid to schools, and that the amount appropriated by the above item shall be paid out of the Income Tax-School Fund.		
4.	For Minnesota Academy of Science.. Sec. 7. MISCELLANEOUS:	5,000	5,000
1.	For special aid to cities having large proportion of property paying gross earnings taxes, Minnesota Statutes 1957, Section 276.15, as amended....	115,000	115,000
2.	For special aid to counties having large proportion of property paying gross earnings taxes, Minnesota Statutes 1957, Section 373.20 to 373.24...	37,500	37,500
3.	For special aid to towns having large proportion of property paying gross earnings taxes, Laws 1939, Chapter 324, as amended by Laws 1943, Chapter 506, and pursuant to Laws 1943, Chapter 559	1,500	1,500

Sec. 8. EMPLOYEES' COMPENSATION. To be transferred by the State Auditor to the Department of Labor and Industry Compensation Revolving Fund, in payment of obligations incurred by the Soldiers Home Board \$175.05.

Sec. 9. The state treasurer is hereby authorized to set aside in a separate account the counties' share of the vessel tonnage tax and to distribute the same to the counties entitled thereto at the end of each fiscal year, as provided by Mason's Minnesota Statutes 1927, Section 2291.

Sec. 10. RETROACTIVE MERIT INCREASES. The money appropriated by this act, from which salaries may be paid for the fiscal year ending June 30, 1959, may be expended retroactively for merit increases to state employees entitled thereto from and after July 1, 1958.

Sec. 11. MERIT INCREASES. Notwithstanding any

provision of M. S. 1957, Chapter 43, as amended, to the contrary the moneys provided by this act or any other appropriation law may be expended for merit increases only in accordance with the following: Only one merit increase for each position below the maximum of its range may be granted during the fiscal year ending June 30, 1960 and one merit increase may be granted during the fiscal year ending June 30, 1961, but no such merit increases shall be granted prior to January 1 in each of such fiscal years.

When a position at the maximum is vacated, an additional amount equal to one merit increase for six months is available therefor to be expended only at the times prescribed in the previous paragraph.

Merit increases granted pursuant to this section shall be on the basis of established standards, but in no event to exceed one merit increase per eligible employee per fiscal year.

None of the moneys appropriated by this act or by any other law shall be expended during the fiscal year beginning July 1, 1960, for economic salary adjustments notwithstanding the provisions of law relating thereto to the contrary.

In addition to any other moneys appropriated in this act, the sums hereinafter stated are hereby appropriated from the listed accounts and funds in the state treasury for the purpose of carrying out the provisions enumerated in the preceding paragraphs.

a.	Soldiers Home	1960	1961
	Maintenance and Repair	\$ 4,686	\$ 12,804
	Notwithstanding any other salary limitations in this act, the sums provided in Item a. may be used to pay merit increases as provided above.		
b.	Minnesota Historical Society		
	Salaries	2,638	7,168

Sec. 12. The unobligated balances on hand as of June 30, 1959, June 30, 1960, and June 30, 1961, in the several appropriations and accounts of each of the departments or divisions for which an appropriation is made herein out of the general revenue fund, are hereby cancelled into the general revenue fund as of June 30, 1959, June 30, 1960, and June 30, 1961, and the unobligated balances on hand as of June 30, 1960, and June 30, 1961, appropriated out of any other funds shall be cancelled into the fund from which they are

appropriated as of June 30, 1959, June 30, 1960, and June 30, 1961. The provisions of this section shall not apply to aid contributions, or reimbursements received from the federal government by the state; and all such federal aid contributions, or reimbursements are hereby reappropriated for the purpose of supplementing the appropriations herein provided.

Sec. 13. None of the moneys appropriated by this act or any other law shall be expended in making any refund where the amount thereof is \$1.00 or less.

Approved June 26, 1959.

EXTRA SESSION

CHAPTER 58—H. F. No. 112

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1957, Sections 290.46 and 290.50, Subdivision 1.

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

Section 1. Minnesota Statutes 1957, Section 290.46, is amended to read :

290.46 Examination of returns; assessments, refunds. The commissioner shall, as soon as practicable after the return is filed, examine the same and make any investigation or examination of the taxpayer's records and accounts that he may deem necessary for determining the correctness of the return. The tax computed by him on the basis of such examination and investigation shall be the tax to be paid by such taxpayer. If the tax found due shall be greater than the amount reported as due on the taxpayer's return, the commissioner shall assess a tax in the amount of such excess and the whole amount of such excess shall be paid to the commissioner within 30 days after notice of the amount and demand for its payment shall have been mailed to the taxpayer by the commissioner. If the understatement of the tax on the return was false and fraudulent with intent to evade the tax, the installments of the tax shown by the taxpayer on his return which have not yet been paid shall be paid to the commissioner within 30 days after notice of the amount thereof and demand for payment shall have been mailed to the taxpayer by the commissioner. If the amount of the tax found due by the commissioner shall be less than that reported as due on the taxpayer's return, the excess shall be refunded to the taxpayer in the manner