

CHAPTER 128

STATE AND FEDERAL SCHOOL AIDS

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128.01 STATE AID FUNDS; SOURCES. For the purpose of aid to public schools, there shall be established the following funds:

- (1) The endowment fund, which shall consist of the income from the permanent school fund;
- (2) The current school fund, which shall consist of the amount derived from a state one mill tax;
- (3) The special state aid fund, which shall consist of the sums appropriated by the legislature for special aid to public schools; and
- (4) The income tax school fund, which shall consist of the revenues of the state income tax.

[1921 c. 467 s. 1; 1941 c. 169 art. 9 s. 1] (3022)

128.015 INCOME TAX MONEY MAY BE USED FOR CURRENT MAINTENANCE. All money received by any city of the first class maintaining its own schools, or by any school district covering the territory of any such city, on distribution by the state of money derived from payment of income taxes, may be used for current maintenance and operating expenses to the extent required by the governing body charged by law with the control and maintenance of such schools.

[1941 c. 21]

128.02 APPORTIONMENT OF ENDOWMENT FUND. The endowment fund shall be apportioned semiannually by the state board of education, on the first Monday in March and October in each year, to school districts whose schools have been in session at least eight months, in proportion to the number of scholars between the ages of five and 21 years who shall have been in average daily attendance during the preceding year, such number to be determined by dividing the aggregate daily attendance in the school by the total number of days the school was actually in session; provided, that apportionment shall not be paid to the district attended for pupils in grades one to eight, for whom tuition is received by such district.

[R. L. s. 1397; 1921 c. 467 ss. 2, 16; 1923 c. 322 s. 1; 1935 c. 290 ss. 1, 2; 1941 c. 169 art. 9 s. 2] (2993, 3023)

128.03 APPORTIONMENT OF CURRENT SCHOOL FUND. The current school fund shall be apportioned on the same basis and at the same time as the endowment fund except such part as the state auditor on the recommendation of the state board of education shall set aside from the current school fund each year for distribution with the special state aid fund.

[1921 c. 467 s. 3; 1941 c. 169 art. 9 s. 3] (3024)

128.04 APPORTIONMENT. Subdivision 1. **Appropriation and procedure.** Upon receiving a copy of such apportionments, the state auditor shall draw his warrants on the state treasury, payable to the several counties, for the amount due each county. There is hereby annually appropriated from the endowment fund and the current school fund the amount of such apportionments.

Subdivision 2. **Duty of county auditor.** The county auditor, upon receiving the warrant from the state, shall forthwith apportion the amount thereof to the various school districts entitled thereto, and shall at the time of making the March and November tax settlements of each year apportion to the several school districts the amount received from liquor licenses, fines, estrays, and other sources belonging to the general school fund, upon the same basis provided for the state apportionment; and such money shall be used only for the payment of teachers' wages; but no district shall receive any part of the money received from liquor licenses unless all sums paid for such licenses in such district are apportioned to the county school fund. The auditor shall include in such apportionment all amounts received from special state aid to schools not theretofore apportioned.

Subdivision 3. **Report of county apportionment.** The county auditor, on the first Wednesday after such apportionment, shall report to the state commissioner of education the amount apportioned to each district, the sources from which such money was received, the total average daily attendance of pupils in the county entitled to apportionment, and the number of districts sharing in the apportionment.

[R. L. ss. 1398, 1399, 1401; 1919 c. 412 ss. 1, 2; 1931 c. 312 ss. 1, 2; 1941 c. 169 art. 9 s. 4] (2994, 2995, 2997)

128.05 DISTRIBUTION OF SPECIAL STATE AID FUND. The state board of education shall distribute the special state aid fund, and any other sums which may be appropriated by the state for distribution with the special state aid fund, in such manner and upon such conditions as will enable school districts to perform efficiently the services required by law, and to further the educational interests of the state. To this end the board shall have power to fix reasonable requirements for receiving and sharing in the state aid; provided, that in no case shall teachers' salaries be made a requirement for such aid. Public schools of any district receiving or seeking to receive special state aid shall at all times be open to the inspection of the state board of education, or its duly authorized agents, and the accounts of any such district shall be open to inspection by the public examiner upon request of the state board of education.

[1921 c. 467 s. 4; 1941 c. 169 art. 9 s. 5] (3025)

128.06 PURPOSES OF SPECIAL STATE AID. State aid from the special state aid fund and any other money set apart for use with the special state aid fund shall be for the following named purposes:

(1) To assist in providing equal educational opportunities for all the school children of the state;

(2) To assist in establishing certain generally accepted minimum standards for all the public schools of the state;

(3) To assist school districts whose tax levies for maintenance are exceptionally high;

(4) To stimulate educational progress by grants of state aid for superior efficiency and high standards and for desirable educational undertakings not yet generally established; and

(5) To provide for the maintenance of teacher training departments in high schools.

[1921 c. 467 s. 6; 1941 c. 169 art. 9 s. 6] (3027)

128.07 TRANSPORTATION AID. Subdivision 1. **Transportation aid in consolidated districts.** To receive state aid for transportation, consolidated districts must contain not less than 12 sections of land and schools in such districts shall be in session at least eight months in the year and be well organized. They shall have suitable school houses with the necessary rooms and equipment. For transportation or board of resident pupils in consolidated school districts, the state shall reimburse such districts at rates to be determined by the state board of education; provided, that no consolidated school district shall receive annually more than an average of \$36.00 per pupil transported or boarded.

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All the provisions of law relating to state aid to consolidated school districts shall be equally applicable to the unorganized territory of any county, to county school districts and also to all school districts of ten or more townships.

Subd. 2. [Repealed by 1945 c. 373 s. 2]

Subd. 3. **Isolated pupil aid.** For assisting in providing for the school attendance of isolated pupils, the state board of education, at its discretion and under such rules as it may adopt, may assist school districts or the county board of education for unorganized territory in any county in providing for the transportation or board of such children of school age as reside beyond reasonable walking distance from the nearest public school. To this end, the state board may grant to such school districts not to exceed \$50.00 annually for each such pupil transported or boarded.

Subd. 4. **Transportation and board of crippled children.** The state board of education, at its discretion and under such rules as it may adopt, may assist school districts or the county board of education for unorganized territory in any county in providing for the transportation or board of such crippled children of school age as are unable to walk to school with the exercise of normal effort, but are able to carry the regular courses of study. To this end, the state board may grant to such school districts not to exceed \$150 annually for each such pupil transported or boarded; provided, that the state board may grant such aid to the district of residence when a crippled child is transported to, or boarded at, a special class, and provided that the total expenditure under this subdivision shall not exceed the sum of \$40,000 for any one year.

[1915 c. 238 ss. 2, 9; 1921 c. 230; 1921 c. 349 s. 1; 1921 c. 467 s. 7; 1923 c. 266 s. 1; 1931 c. 280 s. 1; 1933 c. 224; 1935 c. 209; 1935 c. 288 s. 2; 1935 c. 336; Ex. 1937 c. 78 s. 1; 1941 c. 169 art. 9 s. 7] (2755, 2762, 2822-3, 3028)

128.08 TUITION. Subdivision 1. **Payment to school districts.** For the tuition of non-resident high school pupils, the state shall pay to the school district furnishing such high school instruction at the rate of \$7.00 per school month, or major fraction thereof, for each such non-resident pupil, for not to exceed ten months in any school year; provided, (1) that high school instruction shall mean instruction for pupils who have completed the eight years of the elementary course; (2) that such tuition shall be paid by the state only in so far as any pupil's residence district does not give high school instruction, but this provision shall not apply to non-resident high school pupils residing in unorganized territory, in ten or more township school districts, or in county school districts; and (3) that the state apportionment for any such non-resident high school pupils shall be paid to the school district in which such non-resident pupils attend a high school.

Subdivision 2. **Payment to state schools of agriculture.** All of the above provisions shall be applicable to the state schools of agriculture, the aid for each eligible pupil to be paid to the particular school of agriculture attended by that pupil, to be applied upon the tuition and laboratory and equipment fees of such pupil for the six months period of the school year, but in no case to exceed \$7.00 per school month.

Subdivision 3. **Payment to certain school districts.** Any school district in counties with a population in excess of 300,000 which furnishes high school instruction to pupils who are non-residents of such district, may require the districts in which such pupils reside to pay to the district furnishing such instruction an amount for each such pupil which, when added to the amount received from the state for tuition, apportionment, and income tax distribution, will make the total equal to the current cost per high school pupil, exclusive of any capital costs, based on the average number belonging, if it shall be agreed upon by the districts concerned and approved by the state department of education.

[1921 c. 467 s. 7; 1923 c. 266 s. 1; 1933 c. 224; 1935 c. 209; 1935 c. 288 s. 2; Ex. 1937 c. 78 s. 1; 1941 c. 169 art. 9 s. 8; 1941 c. 328] (3028)

128.09 AID FOR SCHOOL LIBRARIES. Any school district or unorganized territory may receive aid for the purchase of library books not to exceed one-half the amount expended or 50 cents per pupil in average daily attendance during the preceding year for 500 pupils, nor to exceed one-fourth the amount expended or 25 cents per additional pupil in average daily attendance during the preceding year in such school district or unorganized territory.

[1921 c. 467 s. 7; 1923 c. 266 s. 1; 1933 c. 224; 1935 c. 209; 1935 c. 288 s. 2; Ex. 1937 c. 78 s. 1; 1941 c. 169 art. 9 s. 9] (3028)

128.10 CLASSIFICATION AID. Subdivision 1. **Mode of classification.** For the purpose of state aid all public schools shall be classified according to the provisions of section 131.01.

Subd. 2. **Graded—8 years.** For each graded elementary school of eight school years with a school year of at least nine months, the state shall pay a school district \$400 annually.

Subd. 3. **Graded—6 years.** For each graded elementary school of six school years with a school year of at least nine months, the state shall pay a school district \$300 annually.

Subd. 4. **Ungraded schools.** For each ungraded elementary school with a school year of at least eight months, the state shall pay a school district \$100 for each employed teacher holding an elementary school limited certificate or its equivalent; for each ungraded elementary school with a school year of at least nine months, the state shall pay a school district \$125 for each employed teacher holding an elementary school limited certificate or its equivalent; provided that the total of such aid for an ungraded elementary school with a school year of eight months shall in no case exceed \$200, and for a school year of nine months \$250; and provided, further, that such classification aid, when added to the funds received by a school district as apportionment, together with the equivalent of a five mill tax for maintenance, shall not exceed the total maintenance cost of the schools in such district.

Subd. 5. **Superior ungraded schools.** For stimulating progress and achievement in ungraded elementary schools, the state board of education shall adopt standards for a superior ungraded school. Such standards shall be based upon the length of the school term, qualification of teachers, regular school attendance and a curriculum adapted to present day needs, including health work. School districts meeting these standards shall receive, in addition to all other state aid, not to exceed \$50.00 for each such school maintained.

Subd. 6. **Four-year high schools.** For each four-year high school with a school year of at least nine months, the state shall pay a school district \$500 annually.

Subd. 7. **High school departments.** For each high school department with a school year of at least nine months, the state shall pay a school district \$300 annually.

Subd. 8. **Junior high schools.** For each junior high school with a school year of at least nine months, the state shall pay a school district \$300 annually.

Subd. 9. **Senior high schools.** For each senior high school with a school year of at least nine months, the state shall pay a school district \$300 annually.

Subd. 10. **Six-year high schools.** For each six-year high school with a school year of at least nine months, the state shall pay a school district \$600 annually.

[1921 c. 467 ss. 8, 10; 1923 c. 331 s. 1; 1923 c. 332 s. 1; 1923 c. 332 s. 1; 1925 c. 412; 1935 c. 288 ss. 3, 5; Ex. 1937 c. 78 s. 2; 1941 c. 169 art. 9 s. 10] (3029, 3031)

128.11 SUPPLEMENTAL AID; BASIS FOR COMPUTATION. School districts which receive aid under the provisions of this section shall be limited to those whose tax levy for maintenance only is 30 mills or more except in the case of agricultural lands on which the maximum rate of taxation for school maintenance is limited by section 127.05. To any school district in which the proceeds of a tax levy of 30 mills or the maximum legal rate on the district's assessed valuation together with all funds received from the state as apportionment or special state aid, except transportation aid, does not equal \$60.00 for each resident pupil in average daily attendance in an elementary school, and \$100 for each resident high school pupil and each non-resident high school pupil for whom the state pays tuition, in average daily attendance in a classified high school, the state shall pay as supplemental aid, as soon after August 1 of each year as practicable, an amount which, together with the proceeds of a 30 mill tax at the maximum legal rate, and all money received from the state as apportionment or special state aid, except transportation aid, will equal \$60.00 for each resident pupil in average daily attendance in an elementary school and \$100 for each resident high school pupil and each non-resident high school pupil, for whom the state pays tuition in average daily attendance in a classified high school. To any school district or unorganized territory in which the proceeds of a tax of 30 mills or the maximum legal rate together with all funds received from the state as apportionment or special state aid, except transportation aid, does not equal \$1,000 per classroom unit, the state board of education may, at its discretion,

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grant sufficient additional supplemental aid to bring the total funds available for school maintenance equivalent to \$1,000 for each classroom unit. The supplemental aid paid under this section, when added to all other funds received from the state as apportionment or special state aid and to the proceeds of a 30 mill tax or the legal maximum tax for maintenance, shall not exceed the total maintenance cost of the schools in any school district nor such maximum figure per classroom unit as may be determined by the state board of education. The term "proceeds," as used in this section, includes all funds collected during the preceding 12-month period ending October 31, from taxes levied for school maintenance up to 30 mills in 1935 and subsequent years. If a school district qualifies for supplemental aid under this section but such district's tax rate for school maintenance during the preceding years was less than 30 mills, the proceeds of the tax for school maintenance in such district shall be based on what a 30 mill tax or the maximum legal rate on agricultural lands would have produced if levied, and shall be in proportion to the actual amount collected under the mill rate levied by such district for such previous years. Any school district receiving aid under the provisions of section 128.23 shall receive, in addition to such aid, supplemental aid which shall not be less per pupil in average daily attendance than such district has been granted on the average since the year 1931.

[1921 c. 467 s. 9; 1923 c. 330 s. 1; 1935 c. 288 s. 4; Ex. 1937 c. 78 s. 3; 1941 c. 169 art. 9 s. 11] (3030)

128.111 AID RECEIVED FROM FEDERAL GOVERNMENT NOT CHARGEABLE AGAINST SUPPLEMENTAL AID. The moneys received from the Federal Government by any school district as its share of the distribution of proceeds from the sale of timber or rental of lands shall not be chargeable against the supplemental or gross earnings aid received by the district under the provisions of Minnesota Statutes 1941, sections 128.11 and 128.23.

[1943 c. 306 s. 1; 1945 c. 268 s. 1]

128.12 STATE AID FOR VOCATIONAL EDUCATION. Subdivision 1. **Basis of grant of aid.** For established undertakings, state aid shall be granted to school districts on the basis of the number of special teachers employed, enrollment in classes and type of work done, and all under such rules as may be established by the state board of education. In school districts maintaining junior and senior high schools, such state aid shall be granted for either a junior or a senior high school, but not for both.

Subd. 2. **Agriculture.** For agriculture, state aid to any school district for each school within the district maintaining such work shall not exceed \$500.

Subd. 3. **Industrial arts.** For general industrial training, state aid to any school district for each school within the district maintaining such work shall not exceed \$400.

Subd. 4. **Home economics.** For home training, state aid to any school district for each school within the district maintaining such work shall not exceed \$400.

Subd. 5. **Commercial education.** For commercial training state aid to any school district for each school within the district maintaining such work shall not exceed \$400.

[1921 c. 467 s. 10; 1923 c. 331 s. 1; 1923 c. 332 s. 1; 1935 c. 288 s. 5; 1941 c. 169 art. 9 s. 12] (3031)

128.13 STATE AID FOR SPECIAL CLASSES FOR HANDICAPPED CHILDREN. Under such rules as the state board of education may establish relative to qualification of teachers, courses of study, methods of instruction, admission, size of classes, rooms and equipment, supervision, and such other rules and standards as the board may deem necessary, the state shall pay annually to any school district for the education of handicapped children the following amounts:

(a) For deaf children, not to exceed \$250 for each such child who is enrolled in a day school and who is a resident of a district maintaining such school; and not to exceed \$400 for each child who is a non-resident of the district maintaining such school, and whose resident district does not maintain such school, the additional \$150 to be paid for board and room for such non-resident child.

(b) For blind children, not to exceed \$300 for each such child who is enrolled in a day school and who is a resident of a district maintaining such school; and not to exceed \$450 for each child who is a non-resident of the district maintaining

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such school, and whose resident district does not maintain such school, the additional \$150 to be paid for board and room for such non-resident child.

(c) For subnormal children, not to exceed \$100 for each such child.

(d) For children with defective speech, not to exceed \$1,500 for each teacher engaged exclusively in this work.

(e) For crippled children, not to exceed \$250 for each such child attending special classes or receiving instruction in the home.

The per pupil allowance shall be paid for each such child who has been in attendance in special classes or receiving instruction in the home for the full nine months, or a proportionate amount for each child for such time as he has been in attendance upon special classes or receiving instruction in the home.

Under such rules, as the state board of education may prescribe, a portion of the above funds may be expended for transportation, teachers salaries, special supervision, special instruction, special materials and equipment.

The amount of aid for any special class or for instruction in the home for handicapped children shall in no case exceed the amount expended for such class of instruction during the preceding year.

It shall be the duty of the treasurer of the school district, or of the board of education receiving such aid, to render annually to the state commissioner of education an itemized statement of all expenditures of said school or schools, and such related facts as he may require.

[1915 c. 194 s. 1; 1919 c. 218; 1921 c. 467 s. 10; 1923 c. 228; 1923 c. 331 s. 1; 1923 c. 382 s. 1; 1935 c. 288 s. 5; 1941 c. 169 art. 9 s. 13; 1943 c. 498 s. 1] (2894, 3031)

128.14 STATE AND FEDERAL AID FOR EVENING SCHOOLS. For evening schools for persons over 16 years of age and not in attendance upon regular day schools, the state shall pay to any school district maintaining such schools in accordance with requirements established by the state board of education, from state funds appropriated for that purpose, or such funds combined with federal funds in so far as federal funds are available, one-half the salaries of all teachers who teach in such evening schools. Attendance at evening schools maintained under the rules established by the state board of education shall entitle such district maintaining the same to its pro rata apportionment of state school funds for all pupils not over 21 years of age on the same attendance basis as that provided for day schools, counting each evening session of two or more hours as the equivalent of one day.

[1917 c. 356 s. 3; 1921 c. 350 ss. 3, 4; 1921 c. 467 s. 10; 1923 c. 331 s. 1; 1923 c. 382 s. 1; 1935 c. 288 s. 5; 1941 c. 169 art. 9 s. 14] (2829, 2830, 3031)

128.15 AID FOR TEACHER TRAINING IN HIGH SCHOOLS. For teacher training in high schools the state board of education is hereby authorized to establish rules and to determine the amounts of state aid to be granted to any school district for the maintenance of this work. For the maintenance of high school teacher training departments the state board of education may grant a total state aid of not to exceed \$60,000, or \$1,500 per department, annually. The allowance of such aid for teacher training departments shall not in any way reduce the supplemental aid to which the school district concerned shall be entitled under existing law.

[1921 c. 467 s. 11; 1939 c. 437 s. 7; 1941 c. 169 art. 9 s. 15] (3032)

128.16 TRANSFER FROM CURRENT TO SPECIAL STATE FUND. If the amount appropriated for the payment of these special state aids shall be insufficient in any year to pay the same in full, the state auditor shall transfer from the current school fund an amount sufficient, together with the amount so appropriated for that year, to pay these special state aids in full. Not more than \$500,000 shall be so transferred from the current school fund in any one year.

[1927 c. 396 s. 3; 1935 c. 288 s. 8; 1941 c. 169 art. 9 s. 16] (3036-8)

128.17 PRORATION OF SPECIAL STATE AID FUND. If the amount appropriated and the amount transferred, as provided in section 128.16, shall be insufficient in any year to pay these special state aids in full, the same shall be equally prorated among the school districts entitled to receive such aids, and the pro rata amounts so received shall be accepted as payment in full of all obligations of the state to pay these aids for such year; provided, that this shall not apply to aids for tuition of non-resident high school pupils, transportation of crippled children, or teacher training departments in high schools.

[1927 c. 396 ss. 2, 4; 1935 c. 288 ss. 7, 9; 1941 c. 169 art. 9 s. 17] (3036-9)

128.18 PAYMENT OF SPECIAL STATE AID. Subdivision 1. **Manner of payment.** The special state aid fund and all other sums made available by the legislature as special state aid to schools shall be paid in the following manner.

Subd. 2. **Distribution to counties.** On or before October 1 in each year, it shall be the duty of the commissioner of education to deliver to the state auditor a certificate in duplicate for each class of schools in each county of the state entitled to receive state aid under the provisions of this chapter. Upon the receipt of such certificate, it shall be the duty of the state auditor to draw his warrant upon the state treasurer in favor of the county treasurer for the amount shown by each certificate to be due to the several schools therein enumerated. The state auditor shall transmit such warrants to the county auditor together with a copy of the certificate prepared by the commissioner of education.

Subd. 3. **Distribution to high school districts.** Upon receipt by the county auditor of such warrants and the certificate, it shall be the duty of the county auditor to credit the several school districts with the amounts stated in the certificate, then charging the county treasurer with the aggregate amount so received, and forthwith deliver to the county treasurer the warrants. The funds so credited to the several school districts shall be paid to the treasurers thereof in the same manner now provided by law for the payment of school funds to school district treasurers.

[1921 c. 467 s. 13; 1941 c. 169 art. 9 s. 18] (3034)

128.19 UNUSED MONEY TO BE APPORTIONED. Any unused available money from the special state aid fund shall be included with the endowment fund for distribution to state apportionment.

[1921 c. 467 s. 14; 1941 c. 169 art. 9 s. 19] (3035)

128.20 INCOME TAX SCHOOL FUND. The distribution of the income tax school fund to school districts, and the use of such fund by school districts, shall be in accordance with the provisions of section 290.62.

[R. L. s. 1345; 1941 c. 169 art. 9 s. 20] (2904)

128.21 COUNTY BOARDS TO APPROPRIATE MONEY FOR COUNTY EDUCATIONAL WORK. In all cases provided for in this chapter, wherein state aid is made available for county use, the county board is hereby authorized to make appointments of persons for county service and to appropriate county funds for the purpose of maintaining such county educational work.

[1921 c. 467 s. 12; 1941 c. 169 art. 9 s. 21] (3033)

128.22 GROSS EARNINGS AID; CERTAIN DISTRICTS. Subdivision 1. **How computed.** When the properties of any school district in this state are made up, to the extent of at least 20 per cent in value, of property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such district shall be entitled to receive from the state treasury, in addition to all other state aid, not to exceed such an amount annually as would be produced by computing a tax of one-half of the current local rate for school purposes upon the valuation of the property in such district so exempt from local taxation where the valuation of such property so exempt is \$3,000,000 or less, but not over 20 mills, and one-third of the current local rate for school purposes where the valuation of such property is over \$3,000,000 and less than \$5,000,000 but not over 15 mills, and one-fifth of the current local rate for school purposes when the valuation of such property exceeds \$5,000,000 but not in excess of ten mills. Provided that any school district maintaining only ungraded elementary schools shall receive an amount not to exceed seven mills on the valuation of the property so exempt from taxation.

Subd. 2. **Limitations.** The amount which any school district may receive under this section shall not exceed, exclusive of transportation aid, federal aid, and amounts received from local district taxes from a levy in excess of 40 mills, for each pupil such a sum as added to all other sources of income for maintenance alone, an average of \$115 for districts maintaining a high school, a high school department or a graded elementary school and an average of \$85.00 for common school districts maintaining only one ungraded school of not less than two, nor more than four rooms. Provided that any school district whose railroad valuation is less than \$2,000,000 shall receive at least ten mills on such valuation, and school

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districts whose valuation exceeds \$2,000,000 shall receive at least as much as the average amount received during the preceding ten years immediately prior to the year 1944.

No district shall be entitled to aid under this section unless it has a current local school tax levy, for maintenance alone, of at least 35 mills and maintains succeeding levies of at least 40 mills for the same purpose, except common school districts maintaining only one ungraded elementary school of not less than two, nor more than four, rooms having a current local school levy of at least a 20 mill tax for maintenance alone.

Subd. 3. Application for aid. Any school district desiring to take advantage of the provisions of this section shall apply in writing therefor to the state board of education and such application shall contain among others the following facts:

(1) The valuation of property in the district not subject to local taxation because the same is subject to taxation under the gross earnings law; railroad valuations shall cover all railroad properties located in such district except rolling stock, main tracks, and all fills or bridges supporting the same;

(2) The value of all property within the district subject to local taxation;

(3) The rate of tax levy in mills for school purposes for the current and the next preceding year;

(4) The value of school property in the district including buildings and equipment;

(5) The present indebtedness of the district and whether bonded or otherwise;

(6) The number of pupils attending school at the date of the application and the total enrollment for the preceding year; and

(7) The total amount spent for school purposes the last preceding year and an estimate of the expenses for the current year.

The information called for in clause (1) shall be ascertained and certified, upon the request of the state board of education by the railroad and warehouse commission, and the information called for in clauses (2) and (3) shall be certified by the auditor of each county in which such school district is located.

Subd. 4. Method of payment. The state board of education shall immediately consider the matter and determine whether or not the school district is entitled to aid under the provisions of this section, and, if it finds that the district is so entitled, it shall determine the amount to which it is entitled within the limitations of this section and cause the same to be certified to the state auditor, who shall, at times and in the manner of making payment of state aid, issue his warrant to the state treasurer for the amount so certified by the board and in favor of the school district.

[1921 c. 271 ss. 1, 2, 3; 1927 c. 338 s. 1; 1941 c. 169 art. 9 s. 22; 1945 c. 267 s. 1] (3036-1, 3036-2, 3036-3)

128.23 GROSS EARNINGS AID; COUNTY SCHOOL DISTRICTS. Subdivision

1. Computation of aid. Any county school district organized under Laws 1929, Chapter 9, in which the full value of all property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax laws exceeds the taxable value of all other non-exempt real and personal property, exclusive of money and credits, shall be entitled to receive from the state treasury, in addition to all other state aid or relief, such an amount annually as would be produced by computing a tax of one-fourth of the current tax rate for county school district purposes upon the full value of such property which is exempt from local taxation because of the provisions of the gross earnings tax laws. No county school district receiving relief hereunder shall be entitled to receive any aid under section 128.22. The amount which any county school district shall receive under this section shall not exceed \$28.00 per pupil enrolled therein.

Subdivision 2. Application for aid. Any such county school district desiring to take advantage of this section shall apply in writing therefor to the department of education, and such application shall contain the following facts:

(1) The valuation of the property in the county school district not subject to local taxation because the same is subject to taxation under the gross earnings tax law; railroad valuation shall cover all railroad property located in the county school district except rolling stock, main tracks, and fills or bridges supporting the same;

(2) The value of all real and personal property, exclusive of money and credits, within any such county school district, subject to local taxation;

(3) The rate of taxation in mills for county school district purposes for the current and next preceding year; and

(4) The total amount spent for all school purposes by any such county school district for the last preceding year, and an estimate of the expenses for county school district purposes for the current year.

The information called for in clause (1) shall be ascertained and certified, upon the request of any such county school district, by the railroad and warehouse commission; and the information called for in clauses (2) and (3) shall be certified by the auditor of the county in which the county school district is situated; and the information called for in clause (4) shall be certified by the clerk of the county school district.

Subdivision 3. Method of payment. The state department of education shall immediately consider this matter and determine whether or not any such school district is entitled to aid under the provisions of this section and, if it finds that any such school district is entitled to such aid, it shall determine the amount to which such county school district is entitled within the limitations of this section and certify this amount to the state auditor, who shall draw a warrant upon the state treasurer in favor of any such county school district for the amount to which it is so entitled and deliver the same to the county school district, taking proper voucher or receipt therefor.

[1931 c. 143 ss. 1, 2, 3; 1941 c. 169 art. 9 s. 23; 1941 c. 500; 1945 c. 266 s. 1] (3036-17, 3036-18, 3036-19)

128.24 AID IN LIEU OF TAXES. Subdivision 1. State owned lands. There is annually appropriated from the revenue fund of this state \$50,000 in aid of the common schools of this state, available, on or before April 1 of each year.

Subdivision 2. Distribution of appropriation. The amount so appropriated shall be annually divided among, and distributed to, the several counties of this state for the use and benefit of, and in aid of, the common schools thereof and the treasurer of each county receiving such aid, shall redivide and redistribute the same to and to the use and benefit of the common schools of his county in proportion to the acreage of lands owned by this state in each respective school district situated therein; provided, that in calculating the acreage of unsold state lands in any county, lands which have heretofore been or hereafter may be leased by the state for mineral purposes shall not be included in the calculation; and the amount received by any school district in any year shall not exceed the equivalent of five cents per acre for each and every acre of state-owned lands situated within such school district after excluding such leased lands. No school shall receive under the terms of this section in any one year an amount in excess of \$15.00 per pupil enrolled.

Subdivision 3. Restrictions on use of funds or buildings. No part of the money hereby appropriated shall be available for, or be used for, the purchase of any school site or the erection of any school building.

Subdivision 4. Duty of state auditor; plats of unsold state lands. It shall be the duty of the state auditor to supply to the several county auditors of this state, plats with checkings thereon indicating the location and the description of all unsold lands situated within the organized townships of his county.

[1911 c. 341 ss. 1, 2, 3, 4; Ex. 1936 c. 61 s. 2; 1941 c. 169 art. 9 s. 24] (3021-11, 3021-12, 3021-13, 3021-14)

128.25 FEDERAL AID IN LIEU OF TAXES; NATIONAL FORESTS. The board of county commissioners of any county, may, in its discretion, place the money, or any part thereof, received by such county from the federal government for and on account of any national forest lands situated therein into a special fund to be disbursed and paid over to any school district now or hereafter maintaining and operating any school wholly or partly within an area now or hereafter constituting a part of any auxiliary or state forest. Such action shall be taken by the board by resolution duly adopted by it, which resolution shall specify the terms and conditions under which this money shall be so paid over and disbursed to any school district.

[1931 c. 383; 1941 c. 169 art. 9 s. 25] (2997-2)

128.26 ACCEPTANCE OF FEDERAL PROVISIONS RELATING TO VOCATIONAL EDUCATION. The provisions of the act of congress of the United States entitled "an act to provide for the promotion of vocational education; to provide

cooperation with the states in the promotion of such education in agriculture and in the trades and industries; to provide cooperation with the states in the preparation of teachers of vocational subjects; and to appropriate money and regulate its expenditures," and approved February 23, 1917, and acts amendatory thereto, be and the same are hereby accepted, and the benefits of all funds appropriated under the provisions of such acts are hereby accepted as provided in such acts.

[1917 c. 491 s. 1; 1939 c. 145 s. 5; 1941 c. 169 art. 9 s. 26] (3041)

128.27 STATE BOARD OF EDUCATION TO ADMINISTER VOCATIONAL EDUCATION. The state board of education, as established by Laws 1919, Chapter 334, and acts amendatory thereto, is hereby designated the state board for vocational education as provided in such acts and is charged with the duty and responsibility of cooperating with the United States office of education or other federal agency in the administration of such acts and is given all power necessary to such cooperation. The state board for vocational education is authorized to make such expenditures as it may deem necessary to carry out the provisions hereof from money available for the purposes of sections 128.26 to 128.35.

[1917 c. 491 s. 2; 1939 c. 145 s. 6; 1941 c. 169 art. 9 s. 27] (3042)

128.28 APPOINTMENT OF OFFICIALS AND ASSISTANTS. The state board for vocational education shall have authority to appoint such officials or assistants as may be necessary to administer the federal act and sections 128.26 to 128.35, to fix the salaries of such persons appointed, and to make expenditures from the state funds appropriated for the salaries and necessary expenses of such officials and assistants, or to use a portion of such funds in matching federal funds available for the same purpose.

[1919 c. 414 s. 4; 1939 c. 145 s. 4; 1941 c. 169 art. 9 s. 28] (3040)

128.29 STATE TREASURER, CUSTODIAN OF FEDERAL FUNDS. The state treasurer is appointed custodian of all funds for vocational education, as provided in such acts, and is charged with the duty and responsibility of receiving and providing for the proper custody and proper disbursement of money paid to the state and the appropriations made under the provisions of such acts.

[1917 c. 491 s. 3; 1939 c. 145 s. 7; 1941 c. 169 art. 9 s. 29] (3043)

128.30 FEDERAL VOCATIONAL AID; CONTINUING STATE APPROPRIATION. There shall be appropriated biennially a sum of not less than the amount to which the state of Minnesota is entitled under Sections 3 and 4 of an act of congress of the United States, approved February 23, 1917, and acts amendatory thereto, relating to the promotion of vocational education and for appropriations to the states for instruction in agriculture, trade and industrial education, home economics and distributive education, and for the training of teachers of vocational subjects.

[1919 c. 414 s. 1; 1939 c. 145 s. 1; 1941 c. 169 art. 9 s. 30] (3037)

128.31 VOCATIONAL AID; RULES GOVERNING DISBURSEMENT. Whenever any school district shall have established a vocational school, department, or classes in accordance with the rules and regulations established by the state board for vocational education and the plan for vocational education adopted by that board and approved by the United States office of education or other federal agency to which its functions are assigned, the state board for vocational education shall reimburse such school district or state tax supported institution for its expenditures for salaries and necessary travel of vocational teachers or other reimbursable expenditures from federal funds and may supplement such federal funds with such state aid as it may deem desirable under such rules as it may adopt, provided, however, that in the event of such funds not being sufficient to make such reimbursement in full, the state board for vocational education shall prorate the respective amounts available to the various districts entitled to receive reimbursement. All instruction may be given at the place of the abode of the pupils, and adults may be given instruction in adjoining or nearby districts.

In like manner the state board for vocational education shall have power to reimburse other governmental agencies for expenditures for salaries and necessary travel expenses of vocational teachers from federal funds, according to rules and regulations adopted by the state board for vocational education.

[1919 c. 414 s. 2; 1921 c. 467 s. 20; 1939 c. 145 s. 2; 1941 c. 169 art. 9 s. 31; 1943 c. 572 s. 1; 1945 c. 374 s. 1] (3038)

128.32 DISTRICTS OR AGENCIES ENTITLED TO FEDERAL AID. Any school district or any other governmental agency designated by the state board for vocational education which maintains a vocational school, department, or class shall be entitled to federal money under such acts for the salaries and necessary travel expenses of teachers of agriculture, trade and industrial education, home economics, and distributive education by meeting the requirements fixed by the state board for vocational education and approved by the United States office of education or other federal agency to which its functions are assigned.

[1917 c. 491 s. 4; 1939 c. 145 s. 8; 1941 c. 169 art. 9 s. 32] (3044)

128.33 FEDERAL AID FOR TEACHER TRAINING. Teacher training schools and departments shall be entitled to federal money for the preparation of teachers of agriculture, trade and industrial education, home economics, and distributive education by meeting the requirements fixed by the state board for vocational education and approved by the United States office of education or other federal agency to which its functions are assigned for the preparation of such teachers. The state board for vocational education shall reimburse institutions selected by it to train teachers of vocational subjects to an amount of not to exceed one-half of the expenditures made for such training by these institutions, provided that no federal funds may be applied directly or indirectly to the purchase, erection, preservation, or repair of any building or equipment, or for the purchase or rental of lands or for the support of any religious or privately owned school or college.

[1917 c. 491 s. 4; 1939 c. 145 s. 8; 1941 c. 169 art. 9 s. 33] (3044)

128.34 DISBURSEMENTS OF VOCATIONAL AID; HOW MADE. All disbursements of federal money for the benefit of such teachers training schools or departments shall be made on the requisition of the state board for vocational education by the state treasurer to the legally constituted authorities having custody of the money of such training schools or departments. All disbursements of federal and state money for the benefit of such vocational schools, departments, or classes shall be made on the requisition of the state board for vocational education by the state treasurer to the treasurers legally qualified to receive and disburse the funds for the school districts or governmental agencies establishing and maintaining such schools, departments, and classes as herein provided.

[1917 c. 491 s. 5; 1939 c. 145 s. 9; 1941 c. 169 art. 9 s. 34] (3045)

128.35 REPORTS TO LEGISLATURE. The state treasurer, as custodian for vocational education funds, shall make to the legislature at each biennial session a report of the receipts and disbursements of money received by him under the provisions of federal and state acts relating to vocational education and the state board for vocational education shall make to the legislature at each biennial session a report of its administration of such acts and the expenditure of money allotted to the state under the provisions of such acts.

[1917 c. 491 s. 6; 1939 c. 145 s. 10; 1941 c. 169 art. 9 s. 35] (3045)

128.36 ACCEPTANCE OF FEDERAL AID. Subdivision 1. **Governor may accept.** In the event that the congress of the United States enacts legislation providing educational assistance to the states for the purposes of

- (1) General improvement of public elementary and secondary schools,
- (2) Improvement of school library service,
- (3) Improvement of health, welfare, and recreational service in the public schools,
- (4) Improvement of nursery schools and kindergartens,
- (5) Improvement of services for handicapped pupils,
- (6) Improvement of educational and vocational guidance activities,
- (7) Improvement of vocational education,
- (8) Improvement of rehabilitation and placement services,
- (9) Improvement of technical and vocational institutes of secondary grade,
- (10) Stimulation and improvement of part-time, civic, vocational and general adult education and recreational activities conducted by school systems,
- (11) Transportation of pupils,

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- (12) Purchase of books and instructional material,
- (13) Provision of scholarships,
- (14) Improvement of teacher preparation,
- (15) Construction of school buildings,
- (16) Facilitating administration in state departments of education,
- (17) Stimulating and facilitating adequate rural library services, and
- (18) Making provision for educational research, planning and demonstrations, or for one or any combination of the above purposes, at a time when the legislature is not in session, the governor shall have power to accept the provisions of such act or acts of congress of the United States, or to accept such parts or provisions as may be separately acceptable, by executive order, upon recommendation of the state board of education and pending further action by the legislature

Subdivision 2. **State board of education to administer funds.** Pursuant to such acceptance, the state board of education shall have authority to make and secure approval of plans to carry out the purposes of the provisions accepted.

Subdivision 3. **State treasurer to be custodian of funds.** The state treasurer shall be the custodian of all funds received from the United States government on account of such acceptance, and he shall disburse such funds on requisition of the state board of education for purposes consistent with the acts of congress and in accordance with the provisions of this section and of the order of acceptance.

[1939 c. 206 ss. 2, 3, 4; 1941 c. 169 art. 9 s. 36] (3047-2, 3047-3, 3047-4)