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| Norman | 4,750.17 |
| Pennington | 3,412.01 |
| Pine | 15,609.61 |
| Polk | 13,973.76 |
| Ramsey | 205.36 |
| Roseau | 10,010.35 |
| Sherburne | 2,272.27 |
| Waseca | 81.24 |
| Wilkin | 6,236.12 |
| Wright | 2,497.59 |
| Clearwater | 995.92 |
| Mille Lacs | 3,742.31 |
| Renville | 2,999.37 |
| Red Lake | 610.96 |
| Kittson | 10,000.00 |
| Stearns | 2,690.18 |
| Crow-Wing | 2,893.69 |
| Wadena | 2,500.00 |

One-half of the amounts hereinafter appropriated shall be available for the fiscal year beginning July 1, 1943, and one-half for the fiscal year beginning July 1, 1944. If the amounts herein appropriated to be paid for the fiscal year beginning July 1, 1944, are insufficient to pay the amount authorized for said year in full, the state auditor shall apportion the amount available in proportion to the amounts to which such school districts are entitled as shown by such certificates. The state auditor shall conclude and cause the amount to which each school district is entitled to be paid to the treasurer of each school district within the counties aforementioned not exceeding the aggregate amount specified for each county in the same manner as other moneys of the state are expended.

Sec. 4. **No further appropriations.**—Providing that when the amount of money hereby appropriated has been expended, no further amounts will be appropriated for reimbursement of taxes contemplated in Laws of 1939, Chapter 376, Section 1.

Approved April 24, 1943.

CHAPTER 643—H. F. No. 1142.

(AMENDING SECTIONS 273.40 AND 290.05 MINNESOTA STATUTES 1941.)

An act relating to the taxation of electrical heat, light or power cooperative associations, amending Mason's Supplement 1940,

Sections 2012-4 and 2394-5, Subdivision (e), as amended by Laws 1941, Chapter 109.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2394-5, Subdivision (e), as amended by Laws 1941, Chapter 109, is amended to read as follows:

(e) **Annual tax on cooperative associations.**—Cooperative or mutual rural telephone associations; and cooperative associations organized under the provisions of Laws 1923, Chapter 326, as amended, which are engaged in the transmission and distribution of electrical heat, light or power upon a mutual, and cooperative plan in areas outside the corporate limits of any city or village; but if any such cooperative association engages in supplying electrical heat, light or power to consumers within the corporate limits of any city, village or borough, then such association shall be subject to this tax computed on that portion of its net income which its gross receipts from consumers within such corporate limits bears to its total gross receipts.

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2012-4, is amended to read as follows:

2012-4. **Exemptions.**—Co-operative associations organized under the provisions of Laws 1923, Chapter 326, and laws amendatory thereof and supplemental thereto and engaged in electrical heat, light or power business upon a mutual, non-profit and co-operative plan in rural areas as hereinafter defined, are hereby recognized as quasi-public in their nature and purpose. Provided, however, that such cooperative associations, which operate within the corporate limits of any village, city or borough shall be assessed on the basis of 40% of the full and true value of that portion of its property located within the corporate limits of any village, city or borough as provided for in Mason's Supplement 1940, Section 1993, as amended:

Approved April 24, 1943.

CHAPTER 644—H. F. No. 1172.

An act to appropriate money for the salaries, current expenses, buildings and improvements at the state institutions, for expenses of the division of the public institutions and certain ac-