

[Subd. 8.] **Appropriation.** *There is hereby appropriated to the persons entitled to such refund under this section, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.*

Sec. 13. Minnesota Statutes 1957, Section 376.41, is amended to read:

376.41 Refunds; appropriation. When any sum shall have been, in whole or in part, erroneously transmitted under the provisions of sections 376.28 to 376.42 by any county to the state treasurer, the county paying or transmitting the same shall be entitled to a refundment of the amount so erroneously paid and transmitted, and the state auditor shall, upon proper certificate furnished him by the director of social welfare, draw his warrant upon the state treasurer for the amount so certified as having been overpaid and in favor of the county entitled thereto.

There is hereby appropriated to the counties entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Approved April 3, 1959.

CHAPTER 158—H. F. No. 880

An act relating to the state treasury; providing for standing appropriations for certain payments required by law; amending Minnesota Statutes 1957, Sections 7.12; 19.39; 48.527; 49.24, Subdivision 13; 52.20, Subdivision 5; 69.34; 84A.52; 89.036; 92.25; 93.283, Subdivision 7; 93.335, Subdivision 4; 94.52, Subdivision 2; 94.521; 128.05; 242.38; 246.01; 246.41, by adding a Subdivision thereto; 273.41; 283.08; 289.01; 290.62; 294.26; 295.09; 296.421, Subdivision 2; 297.13, by adding a Subdivision thereto; 298.28; 340.60, Subdivision 3; 345.08; 360.133, Subdivision 6; 424.165, Subdivision 2; 484.54; 526.07; Laws 1899, Chapter 214, Section 10; Laws 1955, Chapter 486, Section 2.

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

Section 1. Minnesota Statutes 1957, Section 7.12, is amended to read:

7.12 Payment; appropriation. *Subdivision 1.* In the

event such gift, bequest, devise, or endowment is made or designated by the donor for a certain institution, department, or agency, the state treasurer shall, from time to time, pay out in the usual manner, upon the order of the board, commission, or other body charged with the direct and immediate supervision, control, or management of the designated institution, department, or agency, all money which may become available for such purpose under the terms of such will, deed or gift, or other instrument; and the same shall be expended and applied by this board, commission, or other body as nearly as may be in accordance with the terms and conditions of such gift, bequest, devise, or endowment.

Subd. 2. There is hereby appropriated from the fund in the state treasury created under Minnesota Statutes 1957, Sections 7.09 to 7.11, to which such money was credited to such person, department, agency, or institution as is entitled to such payment an amount sufficient to carry out the terms and conditions of such gift, bequest, devise, or endowment.

Sec. 2. Minnesota Statutes 1957, Section 19.39, is amended to read:

19.39 Use of sums collected; appropriation. One-half of all sums collected under the provisions of this chapter shall be used for the purpose of carrying out the provisions of this chapter, and one-half to be used by the university of Minnesota for research in bee diseases.

There is hereby appropriated to the commissioner all moneys in the state treasury collected under this chapter to be distributed by him for the purposes stated in this chapter and in the manner provided in this section.

Sec. 3. Minnesota Statutes 1957, Section 48.527, is amended to read:

48.527 Action by owner to recover escheated property. Any person claiming to be legally entitled to any of the funds or other property involved in any action commenced under the provisions of section 48.525, who did not appear in said action, may, within a period of 40 years after the entry of judgment therein, apply for a refund of the funds or other property of which it was alleged he was the owner or depositor, and in case such person be an infant or under disability, the period of limitation is extended to one year from the removal of such disability. Such application for refund shall be made to the attorney general who shall advise the executive council of same, and upon good cause shown, the executive

council is authorized to order such refund paid to such claimant from the general revenue fund without interest. A sufficient amount is hereby appropriated annually from any moneys in the state treasury not otherwise appropriated to the executive council to pay any such refunds so ordered by said executive council.

Sec. 4. Minnesota Statutes 1957, Section 49.24, Subdivision 13, is amended to read:

Subd. 13. **Disposition of unclaimed dividends.** Upon the liquidation of any financial institution liquidated by the commissioner as statutory liquidator, if any dividends or other moneys set apart for the payment of claims remain unpaid, and the places of residence of the owners thereof are unknown to the commissioner, he may pay same into the state treasury as hereinafter provided. Whenever the commissioner shall be satisfied that the process of liquidation should not be further continued he may make and certify triplicate lists of any such unclaimed dividends or other moneys, specifying the name of each owner, the amount due him and his last known address. Upon one of such lists, to be retained by the commissioner he shall endorse his order that such unclaimed moneys be forthwith deposited in the state treasury. When so deposited, one of said lists shall be delivered to the state treasurer and another to the state auditor and the commissioner shall retain in his office such records and proofs concerning said claims as he may have, which shall thereafter remain on file in his office. The treasurer shall execute upon the list retained by the commissioner a receipt for such money, which shall operate as a full discharge of the commissioner on account of such claims. At any time within six years after such receipt, but not afterward, the claimant may apply to the commissioner for the amount so deposited for his benefit, and upon proof satisfactory to the governor, the attorney general and the commissioner, or to a majority of them, they shall give an order to the auditor to issue his warrant upon the treasurer for such amount, and such warrant shall thereupon be issued. If no such claim be presented within six years the commissioner shall so note upon his copy of said list and certify the fact to the auditor and treasurer who shall make like entries upon the corresponding lists in their hands; and all further claims to said money shall be barred. Provided, that the state treasurer shall transfer to the commissioner of banks' liquidation fund created by this section not to exceed 50 percent of the amount so turned over to him by the commissioner, to be used to partially defray expenses in connection with the liquidation of closed banks and the conduct of the liquidation division, in

such amounts and at such times as the commissioner shall request.

There is hereby appropriated to the persons entitled to such amounts, from such moneys in the state treasury not otherwise appropriated, an amount sufficient to make such payment.

Sec. 5. Minnesota Statutes 1957, Section 52.20, Subdivision 5, is amended to read:

Subd. 5. Funds representing unclaimed dividends in liquidation in the hands of the liquidating committee or the commissioner of banks for six months after date of final dividend, shall be deposited with the state treasurer, who shall, within one year thereafter, pay over the money so held by him to the persons respectively entitled thereto upon being furnished satisfactory evidence of their right to the same, and at the end of that year the state treasurer shall credit all residue of the deposit to the general revenue fund.

There is hereby appropriated to the persons entitled to such amounts, from the funds or accounts in the state treasury to which the money was credited, an amount sufficient to make the payment.

Sec. 6. Minnesota Statutes 1957, Section 69.34, is amended to read:

69.34 Distribution of tax moneys. The state auditor, at the end of each fiscal year, shall issue and deliver to the treasurer of each such relief association his warrant upon the state treasurer for an amount equal to the total amount of the tax for the benefit of the relief association paid by fire insurance companies upon the premiums by these companies received in the city upon properties insured within the corporate limits thereof in which the association is located, together with such other appropriations or funds as may be appropriated or created and to which the association is entitled.

There is hereby appropriated to such relief associations who are entitled to payments under sections 69.01 to 69.33 from the fund or account in the state treasury to which the money was credited, such amount as is sufficient to make the payments specified in this section.

Sec. 7. Minnesota Statutes 1957, Section 84A.52 is amended to read:

84A.52 Accounts; examination, appropriation, payment.

As a part of the examination provided for by Minnesota Statutes 1945, Section 215.11, of the accounts of the several counties within a game preserve, area, or project established pursuant to Minnesota Statutes 1945, Sections 84A.01, 84A.20, or 84A.31, the public examiner shall segregate the audit of the accounts reflecting the receipt and disbursement of all moneys collected or disbursed pursuant to Minnesota Statutes 1945, Chapter 84A or from the sale of any tax-forfeited lands which are held by the state pursuant to Minnesota Statutes 1945, Sections 84A.07, 84A.26 or 84A.36, and shall include in the reports required by Section 215.11 summary statements as of December 31 preceding the examination which shall set forth the proportionate amount of principal and interest due from the state to the individual county and any moneys due the state from the county remaining unremitted under Chapter 84A, or from the sale of any tax-forfeited lands referred to above, and such other information as the state auditor may require. Upon the receipt of a report, the state auditor shall determine the net amount due to the county for the period covered thereby and shall draw a warrant upon the state treasurer payable out of the consolidated fund for such amount which shall be paid to and received by the county as payment in full of all amounts due for the period stated thereon from the state under any provision of Minnesota Statutes 1945, Chapter 84A.

There is hereby appropriated to the counties entitled to such payment, from the consolidated fund in the state treasury, such sums as may be necessary to pay the warrants specified herein.

Sec. 8. Minnesota Statutes 1957, Section 89.036, is amended to read:

89.036 Funds apportioned to county. The state of Minnesota shall hereafter annually on July 1 or as soon thereafter as may be practical, pay from the state forest fund to each county, in which there now are, or hereafter shall be situated, any state forests, a sum equal to 50 percent of the gross receipts of such state forests located within such county, which have been received during the preceding fiscal year and credited to the state forest fund, which payment shall be received and distributed by the county treasurer, as if such payment had been received as taxes on such lands payable in the current year.

After making such payment to the county, the balance of said funds in the state forest fund on July 1 shall be transferred and credited to the general revenue fund of the state.

The state auditor shall annually draw his warrants upon the state treasurer for the proper amounts in favor of the respective counties entitled thereto and the state treasurer shall pay such warrants from the state forest fund.

The state auditor and the state treasurer shall, and are hereby authorized and empowered to devise, adopt, and use such accounting methods as they may deem proper, and to do any and all other things reasonably necessary in carrying out the provisions of this section.

There is hereby appropriated to the counties entitled to such payment, from the state forest fund in the state treasury, an amount sufficient to make the payments specified herein.

Sec. 9. Minnesota Statutes 1957, Section 92.25, is amended to read:

92.25 Fees of treasurer; standing appropriation. County treasurers shall be entitled to fees of one percent on each dollar received by them in payment of principal or interest on account of such certificates of sale, which fees shall be paid by the state from the current fund of the class of lands on which the payment is made and shall not be payable to the county under any provision requiring county treasurers to pay fees into the treasuries of their respective counties; and the necessary sums for the payment of these fees are hereby annually appropriated from the several interest funds.

There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, such sums as may be necessary, from time to time, to pay such amounts as are necessary under this section.

Sec. 10. Minnesota Statutes 1957, Section 93.283, Subdivision 7, is amended to read:

Subd. 7. Leases on tax-forfeited lands. In the event that any lands covered by any lease hereunder shall be tax-forfeited lands held by the state in trust for the taxing districts, the rentals and royalties paid under any such permit or lease shall be distributed annually by the state auditor on the first day of September as follows: 20 percent to the general revenue fund of the state, and 80 percent to the respective counties in which the lands lie, to be apportioned among the taxing districts interested therein as follows: county, three-ninths; town, village, or city, two-ninths; and school district, four-ninths. In the event that with respect to any lands leased hereunder the state owns or has an interest in the minerals only, without ownership of the surface of such lands, such

lessee shall make proper compensation to the owner of the surface rights for any damage caused thereto. In the event that the state shall own only a fractional undivided interest in the minerals in any land leased hereunder, the royalty and annual rental to be paid the state under such lease shall be such fractional part of the royalty or annual rental payable in the event the state had the entire interest in said minerals that the interest owned by the state bears to the entire interest therein. Except as herein otherwise provided, royalty and rental payable hereunder shall be paid into the same fund as if the particular lands had been leased or sold under existing laws.

There is hereby appropriated to such persons or political subdivisions as are entitled to such payments, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment.

Sec. 11. Minnesota Statutes 1957, Section 93.335, Subdivision 4, is amended to read:

Subd. 4. Rentals and royalties; annual distribution; appropriation. If the lands or minerals and mineral rights covered by any such permit or lease are held by the state in trust for the taxing districts, the rentals and royalties paid under any such permit or lease shall be distributed annually by the state auditor on the first day of September as follows: 20 percent to the general revenue fund of the state, and 80 percent to the respective counties in which the lands lie, to be apportioned among the taxing districts interested therein as follows: county, three-ninths; town, village, or city, two-ninths; and school district, four-ninths.

There is hereby appropriated from such moneys in the state treasury not otherwise appropriated to such persons or political subdivisions as are entitled to payment herein, an amount sufficient to make the payment.

Sec. 12. Minnesota Statutes 1957, Section 94.52, Subdivision 2, is amended to read:

Subd. 2. Appropriation. Any distribution made by the state of moneys received from the United States government on account of said act of congress is hereby legalized and made valid and effective to the same extent as though the method of distribution used was provided for by the legislative enactment prior to the distribution thereof.

There is hereby appropriated from such moneys in the state treasury not otherwise appropriated to the public schools

or the counties as provided by this section, an amount sufficient to make the necessary payments as are provided herein.

Sec. 13. Minnesota Statutes 1957, Section 94.521, is amended by adding a subdivision to read:

94.521 Distribution of federal aid. Subdivision 1. All sums of money heretofore or which may hereafter be received from the United States government on account of the act of congress approved June 28, 1934 (48 Statutes 1273), amended by act approved June 26, 1936 (49 Statutes 1978), and the act approved June 28, 1938 (52 Statutes 1221), or any amendments thereof heretofore or hereafter enacted shall be expended as follows:

One-half for public schools and the remainder for public roads in the counties in which the land producing such moneys is situated.

Subd. 2. There is hereby appropriated to the public schools or counties entitled to such payment, from such moneys in the state treasury not otherwise appropriated, an amount sufficient to make the payments as provided herein.

Sec. 14. Minnesota Statutes 1957, Section 128.05, is amended to read:

128.05 Special state aid fund; appropriation; distribution. Subdivision 1. The state board of education shall supervise distribution of the special state aid fund in accordance with law. It may make rules and regulations consistent with law for such distribution which will enable school districts to perform efficiently the services required by law and further education in the state, including reasonable requirements for such reports and accounts to it as will assure accurate and lawful apportionment of aids. Public schools shall at all times be open to the inspection of the state board of education, and the accounts and records of any such district shall be open to inspection by the public examiner upon request of the state board of education.

Subd. 2. There is hereby appropriated to such persons, school districts or other governmental units entitled to such payments, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payments authorized under the law.

Sec. 15. Minnesota Statutes 1957, Section 242.38, is amended to read:

242.38 Custody of wards' funds. The youth conserva-

tion commission shall have the care and custody of all moneys belonging to wards thereof which may come into its hands, keep accurate accounts thereof, and pay them out under rules and regulations prescribed by law, or by the commission, taking vouchers therefor. The officer charged with the custody of such funds shall give a bond in such amount as the commission may require, conditioned to safely keep and account for such funds. All such moneys received by any officer or employee shall be paid to the person having charge of such funds forthwith. Such officer, at the close of each month, or oftener if required by the commission, shall forward to the commission a statement of the amount of all moneys so received and the names of the wards from whom received, accompanied by his check for the amount, payable to the state treasurer. On receipt of such statement, the commission shall transmit the same to the state auditor, together with such check, who shall deliver the same to the state treasurer. Upon the payment of such check, the amount shall be credited to a fund to be known as "youth conservation ward fund." All such funds shall be paid out by the state treasurer upon vouchers duly approved by the commission as in other cases. The commission may permit a contingent fund to remain in the hands of the officer charged with the custody of such funds from which necessary expenditures may from time to time be made.

There is hereby appropriated to the persons entitled to a payment authorized in sections 242.37 to 242.38, from a fund or account in the state treasury to which the money was credited, an amount sufficient to make such payment.

Sec. 16. Minnesota Statutes 1957, Section 246.01, is amended to read:

246.01 Powers and duties. The commissioner of public welfare is hereby specifically constituted the guardian of both the estate and person of all feeble-minded or epileptic persons, the guardianship of whom has heretofore been vested in the state board of control or in the director of social welfare whether by operation of law or by an order of court without any further act or proceeding, and all the powers and duties vested in or imposed upon the state board of control or the director of social welfare, with reference to mental testing of persons mentally deficient or epileptic, and with reference to the institutions of the state of Minnesota except the Minnesota state sanatorium, the state training school for boys and the Minnesota home school for girls, are hereby transferred to, vested in, and imposed upon the commissioner of public welfare, and in relation thereto he is hereby charged with and

shall have the exclusive power of administration and management of all of the following state institutions: The state prison, the state reformatory for men, the schools for the mentally deficient, state hospitals for the mentally ill, the Minnesota braille and sightsaving school, the state school for the deaf, the state epileptic colony, the state hospital for indigent, crippled, and deformed children, the state hospital for inebriates, and the state reformatory for women. He shall have power and authority to determine all matters relating to the unified and continuous development of all of the foregoing institutions and of such other institutions, the supervision of which may, from time to time, be vested in him. It is intended that there be vested in him all of the powers, functions, and authority heretofore vested in the state board of control relative to state institutions, except the Minnesota state sanatorium, the state training school for boys, and the Minnesota home school for girls. He shall have the power and authority to accept, in behalf of the state, contributions and gifts of money and personal property for the use and benefit of the inmates of the public institutions under his control, and all moneys and securities so received shall be deposited in the state treasury subject to the order of the commissioner of public welfare. If the gift or contribution is designated by the donor for a certain institution or purpose, the commissioner of public welfare shall expend or use the same as nearly as may be in accordance with the conditions of the gift or contribution, compatible with the best interests of the inmates and the state. The commissioner of public welfare is hereby constituted the "state agency" as defined by the social security act of the United States and the laws of this state for all purposes relating to mental health and mental hygiene.

It shall be the duty of the several directors to actively cooperate, each with the other, in establishing an efficient working relationship relative to the care and supervision of individuals both prior to and after departure from institutions hereinabove mentioned.

There is hereby appropriated to such persons or institutions as are entitled to such sums as are provided for in this section, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make such payment.

Sec. 17. Minnesota Statutes 1957, Section 246.41, is amended by adding a subdivision to read:

Subd. 3. Appropriation. There is hereby appropri-

ated from the special welfare fund in the state treasury to such persons as are entitled thereto to carry out the provisions stated in this section.

Sec. 18. Minnesota Statutes 1957, Section 273.41, is amended to read:

273.41 Amount of tax; distribution. There is hereby imposed upon each such cooperative association on December 31 of each year a tax of \$10 for each 100 members, or fraction thereof, of such association. The tax, when paid, shall be in lieu of all personal property taxes, state, county, or local, upon distribution lines and the attachments and appurtenances thereto of such associations located in rural areas. The tax shall be payable on or before March 1 of the next succeeding year, to the commissioner of taxation. If the tax, or any portion thereof, is not paid within the time herein specified for the payment thereof, there shall be added thereto a specific penalty equal to five percent of the amount so remaining unpaid. Such penalty shall be collected as part of said tax, and the amount of said tax not timely paid, together with said penalty, shall bear interest at the rate of four percent per annum from the time such tax should have been paid until paid. The commissioner shall retain five percent of the proceeds of such tax, penalty and interest for expenses of administration and shall distribute the balance thereof, on or before July 1 of each year to the treasurers of the respective counties of the state in proportion to the number of members of such associations in the several counties as of December 31 of the preceding year, as determined by reports of such associations made and verified in such manner and on such forms as may be prescribed by the commissioner of taxation. The moneys so distributed to the respective counties shall be credited by the treasurers thereof, one-half to the general revenue fund and one-half to the general school fund of the county.

There is hereby appropriated to the counties entitled to such payment, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make such payment as is authorized herein.

Sec. 19. Minnesota Statutes 1957, Section 283.08, is amended to read:

283.08 Excess taxes under Laws 1899, Chapter 322; appropriation. Whenever it shall be brought to the attention of the state auditor that any tract of land sold for taxes pursuant to the provisions of Laws 1899, Chapter 322, was

sold for an amount in excess of the taxes, penalties, and costs lawfully due thereon at the time of such sale and such excess shall have been paid into the state treasury and application and demand shall be made upon the state auditor for the payment of such excess, the state auditor shall investigate such application and, if he shall find the facts therein stated to be true and that such excess was paid into the state treasury, and that the applicant for such excess, or his assign, was the owner of such lands at the time of such tax sale, he shall thereupon draw his warrant upon the state treasurer in favor of the person entitled thereto for the amount of such excess; provided, that before such warrant shall be so drawn the state auditor shall require the applicant to furnish him satisfactory evidence of the applicant's right to such excess.

There is hereby appropriated to the persons entitled to such payments, out of any moneys in the state treasury not otherwise appropriated, such sums as may, from time to time, be necessary to pay the warrants.

Sec. 20. Minnesota Statutes 1957, Section 289.01, is amended to read:

289.01 Report; tax; distribution. The owner of any steam vessel, barge, boat or other water craft owned within, or hailing from, any port of this state and employed in the navigation of international waters, annually, on or before July 1, may file with the commissioner of taxation a verified statement containing the name, name of owner, port of hail, and registered tonnage of such craft, and thereupon may pay into the state treasury the minimum sum of \$50 for each such craft, plus a sum equal to five cents per net ton of such registered tonnage in excess of 1,000 tons of such registered tonnage and the treasurer shall issue his receipt therefor. Such payment shall be received in lieu of other taxes on such craft, state or municipal, for the year in which such payment is made.

On or before December 1, following, such treasurer shall pay 80 percent of such sum to the treasurer of the county wherein the port of hail of such craft is located.

There is hereby appropriated to such counties entitled to payment hereunder, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment specified herein.

Sec. 21. Minnesota Statutes 1957, Section 290.62, is amended to read:

290.62 **Income tax school fund; distribution.** The revenues derived from the taxes, interest, penalties and charges under this chapter shall be paid into the state treasury and credited to a special fund to be known as income tax school fund, and be distributed as follows:

(1) There shall be paid from this income tax school fund all refunds of taxes erroneously collected from taxpayers under this chapter as provided herein;

(2) There shall be transferred each year from this fund to the general revenue fund the amount expended from the latter fund for expenses of administering this chapter;

(3) Of the income tax receipts (exclusive of veterans adjusted compensation taxes) received from corporate taxpayers during the fiscal year beginning July 1, 1957, and ending June 30, 1958, there shall be transferred from the income tax school fund to the general revenue fund 11.2 percent thereof;

(4) Out of the balance in this income tax school fund, after meeting the requirements of clauses (1) and (2), there shall be distributed as income tax school aid to each school district of the state, including municipalities operating their own school, an amount equal to \$10 per child between the ages of six and 16 years, both years inclusive, residing in such district without being subject to any conditions; provided, that a child in his sixteenth year shall be included only if in actual attendance in school;

(5) The balance thereof shall be credited to the special state aid fund to be distributed as in this act provided;

(6) *There is hereby appropriated to the persons, school districts, or municipalities entitled to payment herein, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.*

Sec. 22. Minnesota Statutes 1957, Section 294.26, is amended to read:

294.26 Division of tax proceeds. The proceeds of the taxes collected under sections 294.21 to 294.28 shall be distributed by the state treasurer, upon certificate of the commissioner of taxation, to the general fund of the state and to the various taxing districts in which such railway operations are conducted, in the following proportions: 22 percent thereof to the city, village or town; 50 percent thereof to the school

district; 22 percent thereof to the county; six percent thereof to the state. If such railroad operation, or different steps therein, are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the terminal facilities at each end of the railway line of a taconite railroad company, and the remaining 20 percent thereof to the railway trackage connecting such terminals, and with respect to each such portion giving due consideration to the relative extent of such portion of the operation performed in each such taxing district. His order making such apportionment shall be subject to review by the board of tax *appeals* at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the taxing district in the same proportion as the general ad valorem property tax thereof.

There is hereby appropriated to such persons, city, village, town, school district, or county as are entitled to such payment, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment authorized herein.

Sec. 23. Minnesota Statutes 1957, Section 295.09, is amended to read:

295.09 Certificate of apportionment; distribution. The commissioner of taxation shall make and certify a statement, in triplicate, of such apportionment and division of the gross earnings and taxes of each such railroad company and file one of the statements with the state auditor, one with the state treasurer, and one with the auditor of each county in which any such railway line or property thereof used for railroad purposes is situated. Each such county auditor shall thereupon report to the state auditor what the percent of the state tax in each such city, village, town, or taxing district is to the entire taxes of such city, village, town, or taxing district. The state auditor shall deduct from the total amount apportioned to each city, village, town, or taxing district the amount due the state, as indicated by such statement, and shall draw his warrant upon the state treasurer for the balance of the amount of such taxes due to each county and to each of the cities, villages, towns, and taxing districts of such county in favor of the treasurer of such county, and shall transmit the same to

each county treasurer and shall advise the auditor of each such county of the payment thereof. Thereupon the auditor of each such county shall apportion, distribute, and give due credit for such money so transmitted to the treasurer, and the treasurer of each such county shall pay the same to the several taxing districts as they may be entitled thereto; and, in case the same is applicable to several funds, to the particular fund to which the real estate taxes of such taxing district are apportioned and divided. The taxes on the property of each such railroad company so received shall, in all cases, be apportioned and divided the same as if paid as a tax upon real estate situated in the respective taxing districts in which such railway line or the property thereof used for railway purposes is situated.

There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated such sums as may, from time to time, be necessary to pay these warrants.

Sec. 24. Minnesota Statutes 1957, Section 296.421, Subdivision 2, is amended to read:

Subd. 2. Aviation fuel tax fund. The revenues derived from the excise taxes on aviation gasoline and on special fuel received, sold, stored, or withdrawn from storage as substitutes for aviation gasoline, and from interest thereon and penalties for delinquency in payment, paid or collected pursuant to the provisions of sections 296.02 to 296.17, shall be paid into the state treasury by the commissioner and credited to a special fund to be known as the aviation fuel tax fund, and distributed as follows:

(1) There shall be paid from the aviation fuel tax fund all refunds authorized by Minnesota Statutes, Section 296.18, Subdivision 2 (3), as amended by Laws 1945, Chapter 412, Subdivision 4, as they may be approved by the commissioner of taxation;

(2) There shall be transferred by the state auditor each year from the aviation fuel tax fund to the general revenue fund in the state treasury the amount expended from the latter fund for expenses of administering the provisions of Laws 1945, Chapter 412;

(3) After meeting the requirements of clauses (1) and (2), there shall be transferred, on the last day of September, December, March and June of each fiscal year, by the state auditor to the state airports fund, all moneys in the aviation fuel tax fund in excess of such amount as the commissioner

of taxation may certify is reasonably required for refunds as provided in clause (1);

(4) *There is hereby appropriated such sums as are needed to carry out the provisions of this subdivision.*

Sec. 25. Minnesota Statutes 1957, Section 297.13, is amended by adding a subdivision to read:

[Subd. 6.] **Appropriation.** *There is hereby appropriated to the county, city, village, and borough entitled to such payments as are authorized under this section, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment.*

Sec. 26. Minnesota Statutes 1957, Section 298.28, is amended to read:

298.28 **Division of proceeds.** The proceeds of the tax collected under section 298.24 shall be distributed by the state treasurer, upon certificate of the commissioner of taxation to the general fund of the state and to the various taxing districts in which the lands from which the taconite was mined or quarried were located in the following proportions: 22 percent thereof to the city, village or town; 50 percent thereof to the school district; 22 percent thereof to the county; six percent thereof to the state. If the mining and concentration, or different steps in either thereof are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each such taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund. The amount distributed to any city, village or school district under the provisions hereof shall not be included in computing the

permissible levies of such city, village or school district under Minnesota Statutes, Sections 275.11 or 275.12, so long as such levies are based upon a population not exceeding the population used as the basis for spreading the tax levy in the year 1954. In the event that as the result of taking any census the population basis for computing the limit of levies under said section is increased above the population used as a basis for spreading the tax levy in the year 1954, or in the event that the basis of either section 275.11 or 275.12 is changed to a basis other than population, the amount of tax distributed pursuant hereto shall be included in computing the permissible levies under either of said sections.

There is hereby appropriated to such taxing districts as are stated herein, from any fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment or transfer.

Sec. 27. Minnesota Statutes 1957, Section 340.60, Subdivision 3, is amended to read:

Subd. 3. **Apportionment of taxes allocated; appropriation.** On or before February 15, 1948, the state auditor shall apportion the amount which has been credited to the apportionment account prior to January 1, 1948, and issue his warrant in favor of the treasurer of each county, city, village, and borough for the amount to which his political subdivision is entitled. The state auditor shall make a similar apportionment on or before August 15, 1948, of the moneys which have been credited to the apportionment account prior to July 1, 1948; and he shall make a like apportionment on or before February 15 and August 15 in each year after 1948.

There is hereby appropriated from the fund or account in the state treasury to which the money is credited, such sums as may, from time to time, be necessary to pay these warrants.

Sec. 28. Minnesota Statutes 1957, Section 345.08, is amended to read:

345.08 Money paid into court; claims; disposition. In every case where money has been paid, or hereafter shall be paid, into any court or to the officer of any court in the state under any statute or order of court for the benefit of or to be paid to any person or persons, and the same shall not have been paid over to the person entitled thereto within five years after the date on which such person is entitled to receive the same, it shall be the duty of the clerk or other officer of the court having charge of such money immediately to pay the same

into the state treasury. The person entitled thereto, or his successor in the right, may apply to the court in which such money was deposited, at any time within 20 years from the time the money is so paid into the state treasury, for an order for the payment of the money to him; and, upon the court being satisfied that the party making the application is the person entitled to the money or successor to his right, the court shall make an order for the payment of the money to the applicant; and the treasurer, upon presentation of a duly certified copy of the order, shall pay the same to the person named in the order as entitled to receive the same. In case any money so paid to the treasurer shall not so be claimed by the person entitled thereto within such 20 years, it shall escheat to the state.

There is hereby appropriated to the persons entitled hereunder to such payment out of any moneys in the state treasury not otherwise appropriated such sums as may, from time to time, be necessary to make such payments.

Sec. 29. Minnesota Statutes 1957, Section 360.133, Subdivision 6, is amended to read:

Subd. 6. **Determination of eligibility; payment.** The state auditor shall immediately consider the matter and determine whether or not such district is entitled to an allocation under the provisions of this section, and if he finds that the school district is entitled to an allocation he shall determine the amount to which it is entitled within the limitations of this section and shall draw his warrant upon the state treasurer, in favor of such school district for the amount to which it is so entitled, and deliver the same thereto, taking proper vouchers or receipts therefor.

There is hereby appropriated from any fund or amount in the state treasury to which the money was credited, such sums as may, from time to time, be necessary to pay these warrants.

Sec. 30. Minnesota Statutes 1957, Section 424.165, Subdivision 2, is amended to read:

Subd. 2. **Issuance of warrant.** The State auditor on July 31, 1938, and semiannually thereafter, shall issue and deliver to the treasurer of such relief association in such city his warrant upon the state treasurer for an amount equal to the total amount of said surcharge on said premiums within such city theretofore so collected and transmitted to the state treasurer by such insurance companies. Said warrants shall be paid out of said separate fund hereinbefore provided for,

and the payment in each case shall be made to the treasurer of the relief association presenting the warrant.

There is hereby appropriated to such firemen's relief association, from such fund or account in the state treasury to which the money was credited, such sums as may, from time to time, be necessary to pay these warrants.

Sec. 31. Minnesota Statutes 1957, Section 484.54, is amended to read:

484.54 Expenses of judges. The judges of the district court shall be paid, in addition to the amounts now provided by law, all sums they shall hereafter pay out as necessary railway, traveling and hotel expenses while absent from their places of residence in the discharge of their official duties, and all sums they shall necessarily hereafter pay out for telephone tolls, postage, expressage, and stationery, including printed letter-heads and envelopes for official business. Each judge shall file quarterly with the state auditor an itemized statement, verified by him, of all such expenses actually paid by him during the preceding quarter, which shall be audited by the state auditor and paid upon his warrant.

There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated such sums as may, from time to time, be necessary to pay these warrants.

Sec. 32. Minnesota Statutes 1957, Section 526.07, is amended to read:

526.07 Voluntary maintenance payments; distribution. When, after August 1, 1917, any person who has committed himself for treatment at any state detention hospital, or the relatives, friends, or legal representatives of any person who has been committed to a state asylum, detention hospital, or hospital for the insane, desires to pay the whole, or any portion, of the cost of the maintenance of such person in any of these institutions, in addition to the requirements of sections 526.01 to 526.07, the same shall be received and disbursed as other money paid pursuant to the provisions of sections 526.01 to 526.07, and the commissioner of public welfare is hereby directed to establish a schedule of the cost to the state of the care and maintenance of the patients in such institutions.

There is hereby appropriated to the commissioner from such moneys in the state treasury not otherwise appropriated an amount equal to the payments made under this section.

Sec. 33. Laws 1899, Chapter 214, Section 10, is amended to read:

Sec. 10. State forestry board; disposition of proceeds. At least once in every five years, and as much oftener as the state forestry board may decide, the accumulated income from each tract of land so deeded by the persons or corporations for state forestry purposes, shall be divided by the state forestry board and disposed of as follows, to-wit:

First-One-third shall belong to the state, to reimburse the state for the care and protection of the forests thereon, and for the non-payment of taxes thereon to the state, county and town, which third shall be divided between the state, county and town where the land is situated as follows, to-wit:

One-half to the state, one-fourth to the county and one-fourth to the town.

Second-Two-thirds shall be paid to such public educational institution or system in the state, as the grantor may designate in the deed of conveyance, or in a separate instrument, executed as deeds of land are required to be executed, and recorded in the office of the register of deeds of the county where the land is situated, or by will. But in case the grantor fails to so designate such institution or system, or if for any reason such institution or system fails to exist, then the same to be paid to the proper officer or officers or boards for the benefit of the public school system of the state, and the university of Minnesota, the public school system to have *three-fourths* thereof, and the said university to have one-fourth thereof.

There is hereby appropriated to the persons entitled to such payments, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment.

Sec. 34. Laws 1955, Chapter 486, Section 2, is amended to read:

Sec. 2. Lake of the Woods, appropriation. Money paid to Lake of the Woods county under provisions of this act shall be allocated as follows: 20 percent to the county road and bridge fund, 45 percent to the school districts in which the land is located, and 35 percent to the county revenue fund.

There is hereby appropriated to those counties entitled to such payments hereunder, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment.

Approved April 3, 1959.
