

and all provisions of law heretofore in force relating to the payment, funding, or refunding of rural credit bonds or rural credit certificates of indebtedness. To the extent that payment of principal or interest falling due on such bonds or certificates of indebtedness cannot be made from moneys in the respective funds from which such payments are provided by law to be made and cannot be made from proceeds of taxes levied pursuant to Section 2 hereof without anticipation thereof by the issuance of certificates of indebtedness hereunder, the conservator of rural credit may provide for such payments of any part thereof by the issuance of rural credit certificates of indebtedness in accordance with Laws 1923, Chapter 225, as amended. In event there shall be any moneys in or accruing to the rural credit fund or rural credit interest fund after full payment of all principal of and interest on bonds and certificates of indebtedness payable therefrom, (a) if there shall then be outstanding any rural credit deficiency fund certificates of indebtedness, such moneys shall be transferred to the rural credit deficiency fund to be used to pay such rural credit deficiency fund certificates of indebtedness, and thereupon tax levies directed by Section 2 hereof to be made which have not then been extended upon the tax rolls shall be reduced by amounts equal to the sum so transferred; but (b) if there are then no outstanding rural credit deficiency fund certificates of indebtedness, all of such tax levies which have not then been extended upon the tax rolls shall be cancelled and the moneys in and accruing to the rural credit fund and rural credit interest fund shall be transferred to the revenue fund.

Approved April 26, 1941.

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#### CHAPTER 464—H. F. No. 1470

*An act to authorize department heads of the government of the State of Minnesota to deduct from the salary or wages of the employees of their respective departments of the state government, systematic payments to any state employees credit union for the purpose of creating a savings account on the part of such employee of the various departments of the state government.*

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

**Section 1. Heads of departments may deduct loans from salaries.**—The heads of the various departments of the govern-

ment of the State of Minnesota are hereby authorized, by and with the written consent of any employee of any state department, to deduct from the salary of such employee such sum or sums as may be agreed to by such employee for the payment of any moneys borrowed from any state employees credit union or for the purpose of creating a savings account in behalf of such employee or employees as the case may be.

This act shall take effect and be in force from and after its passage.

Approved April 26, 1941.

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#### CHAPTER 465—S. F. No. 77

*An act to amend Mason's Supplement 1940, Section 2672, relating to definition of motor vehicles.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2672, is hereby amended so as to read as follows:

“Section 2672. **Definitions.**—Wherever in this Act the following terms are used they shall be construed to have the meaning herein ascribed to them:

“Application for Registration” shall have the same meaning as “listing for taxation,” and when a motor vehicle is registered it is also listed.

Trucks used for transporting things other than passengers shall be classified and taxed as follows:

Class T trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers used exclusively by the owner of such truck to transport agricultural, horticultural, dairy and other farm products including live stock, produced by the owner of the truck from the farm to market, and to transport property and supplies to the farm of the owner, and trucks used in rendering occasional accommodation service for others in transporting farm products from a farm to market or supplies to a farm, or a farmers' co-operative even though the same be paid for, where such truck is owned by a person not engaged in the transportation business.