

(1) On cigarettes weighing not more than three pounds per thousand, two and three-fourths mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, five and one-half mills on each such cigarette.

All cigarette taxes and excises paid pursuant to any law of this state shall conclusively be presumed to be direct taxes on the retail consumer, advanced and prepaid for the purpose of convenience and facility only.

Approved April 10, 1961.

CHAPTER 273—H. F. No. 673

[Coded]

An act relating to hospital districts; prescribing a procedure for the levy, certification, and collection of taxes within such districts; amending Laws 1959, Chapter 570, Section 4.

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

Section 1. Laws 1959, Chapter 570, Section 4 is amended to read:

Sec. 4. [447.34] **Payment of expenses; taxation.**
Subdivision 1. Expenses of acquisition, betterment, administration, operation, and maintenance of all hospital and nursing home facilities operated by any hospital district, *and the expenses of organization and administration of such district and of planning and financing such facilities,* shall be paid from the revenues derived ~~therefrom~~ *from such facilities,* and to the extent necessary; from ad valorem taxes levied by the hospital board upon all taxable property situated within the district, and, to the extent determined from time to time by the board of county commissioners of any county in which territory of the district is situated, from appropriations made by said board in accordance with the provisions of Minnesota Statutes, Section 376.08, and any future laws amending or supplementing the same. Any moneys appropriated by such board of county commissioners for the acquisition or betterment of facilities of the hospital district may be transferred in the discretion of the hospital board to a sinking fund for bonds issued for that purpose. The hospital

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

board may agree to repay to the county any sums appropriated by the board of county commissioners for this purpose, out of the net revenues to be derived from operation of its facilities, and subject to such terms as may be agreed upon. No taxes levied by a hospital district in any year, other than taxes levied for payment of bonded indebtedness, shall exceed in amount \$1.50 per capita of the population of the district according to the last state or federal census, if the amount proposed to be levied in excess of such amount, when added to the levy subject to the limitations of Minnesota Statutes, Section 275.10 or Section 275.11, of any of the municipalities within the district, would cause such municipal levy to exceed the limitations of such applicable section.

Subd. 2. On or before October 10 of each year the hospital board shall decide upon the total amount necessary to be raised from ad valorem tax levies to meet its expenses, and no later than October 10 the secretary of the hospital board shall certify such amount to the county auditor of each county containing territory situated within the hospital district. Each of said county auditors shall assess and extend upon the tax rolls for such year that portion of said amount which bears the same ratio to the whole amount as the assessed value of taxable property in that part of the hospital district located in his county bears to the assessed value of all taxable property in the hospital district.

Subd. 3. Each of said county auditors shall add the amount of any levy so determined to the other tax levies on property located within his county and within the hospital district, for collection by the county treasurer with other taxes. When collected, the county treasurer shall make settlement of such taxes with the treasurer of the hospital district in the same manner as other taxes are distributed to other political subdivisions. The levies authorized by this section shall be in addition to any other county taxes authorized by law.

Approved April 10, 1961.

CHAPTER 274—H. F. No. 795

An act relating to the Minnesota standard fire insurance policy by adding thereto a provision relating to multi-peril insurance contracts; amending Minnesota Statutes 1957, Section 65.011, Subdivision 1.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.