

collected in the same manner as other taxes on property are collected. When collected such taxes shall be credited to the county school tax fund which is hereby created.

Subd. 5. Levy for transportation. The board of county commissioners in the county which shall receive state aid for transportation shall, at its July meeting, determine the total sum to be paid on account of such transportation for the preceding year in excess of the aid received from the state on account thereof, and shall levy a tax for such sum sufficient to pay such transportation, and the county auditor shall spread such tax on the property of the county. Such taxes shall be collected in the same manner as other taxes are collected. When collected such taxes shall be credited to the county school transportation tax fund, which is hereby created.

Subd. 6. Temporary payments out of general revenue fund. Until there shall be money in such fund out of which to make the disbursements herein provided, such disbursements shall be paid out of the general revenue fund of the county, but any money paid from the general revenue fund shall be replaced therein from money thereafter collected and credited to the county school tax fund.

Sec. 22. Repealer. Minnesota Statutes 1945, Sections 128.015, 128.03, 128.08 except as it applies to the state schools of agriculture, 128.09, 128.10, 128.11, 128.12, 128.16, 128.17, 128.19, 128.20, 133.04 and 290.623 are repealed.

Sec. 23. Effective date. This act shall take effect July 1, 1947, and no aid shall hereafter be claimed under a law repealed hereby except as provided in section 19.

Approved April 28, 1947.

CHAPTER 634—H. F. No. 1559

[Not Coded]

An act appropriating money from the following funds for the following purposes: from the General Revenue Fund for the expenses of state government, including public relief, and salaries of officers and employees thereof, and for other purposes; from the Trunk Highway Fund for certain expenditures therefrom; from the Rural Credit Expense Fund for expenses of the Rural Credit Department, and salaries

of officers and employees thereof, and for other purposes; from the Game and Fish Fund for expenses of the Conservation Department, and salaries of officers and employees thereof, and for other purposes; providing for the reimbursement from the Trunk Highway Fund for the cost of the collection of gasoline taxes; supplementing the Laws of 1941, Chapter 68, Revolving Fund; creating a Revolving Fund for the public examiner; creating a Revolving Fund for the Weights and Measures Division of the Railroad and Warehouse Commission; adjusting the salaries of certain state officers and employees, and appropriating money from the General Revenue Fund for salary increases to certain state officers and employees under certain conditions; prohibiting any funds to be expended for publicity representatives, and prohibiting any official in any state department from using any fund and fees for any purpose not contemplated by the appropriations in this act contained, making a violation thereof unlawful and cause for the immediate dismissal of the employee or official committing such violation; limiting the authority to change the amount of fees to be collected; extending and reenacting certain provisions of Laws 1941, Chapter 529, extended and reenacted by Laws 1943, Chapter 617, and Laws 1945, Chapter 609, and reappropriating certain moneys appropriated thereby, and for other purposes; appropriating certain moneys from the State Prison Revolving Fund for certain purposes; reappropriating certain funds established by, and reenacting certain provisions of, Laws 1943, Chapter 500; providing for the purchase of licenses for the Motor Vehicle Division from the St. Cloud Reformatory; reenacting the provisions of Minnesota Statutes 1945, Section 360.301 to 360.306; and for other purposes.

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

Departments of State Government

Section 1. Appropriations for expenses of state government. Except as herein otherwise specifically provided, the sums hereinafter set forth in the columns designated "APPROPRIATIONS", or so much thereof as may be necessary, are hereby appropriated out of the general revenue fund in the state treasury, or any other fund herein designated, for the purposes specified in the following sections of this act, to be available for the fiscal years indicated for each purpose. The figures "1947", "1948", and "1949" wherever used in this act, shall mean that the appropriation or

appropriations listed thereunder shall be available for the year ending June 30, 1947, 1948 and 1949 respectively.

	Appropriations Available for the Year Ending June 30:	
	1948	1949
Sec. 2. The Legislature:		
1. Salaries and Expense.....		\$ 675,000
2. Printing and Binding	1947 \$ 20,000	70,000
3. Legislative Advisory Com- mittee	1,000	1,000
4. Publishing Regular Session Laws		40,000
5. Printing Legislative Manual. Items 4 and 5 to be dis- bursed by the Commissioner of Administration.		25,000
Sec. 3. Supreme Court:		
1. Salaries	\$ 140,213.52	\$ 140,213.52
Of the amount appropriated for salaries herein, \$8,957.52 is for salary increases for the year ending June 30, 1948, and \$6,000 each year is for the salary of the Clerk of the Supreme Court.		
2. Supplies and Expense.....	5,575	5,300
3. Publishing Minnesota Reports	8,100	8,100
Sec. 4. District Courts:		
To be disbursed by the state auditor.		
1. Salaries	\$ 408,000	\$ 408,000
2. Supplies and Expense	12,500	12,500
Sec. 5. Retired Supreme and District Court Judges and Commissioner:		
1. Salaries	\$ 30,000	\$ 30,000

	1948		1949
Sec. 6. Judicial Council:			
1. Expenses for carrying out provisions of Laws 1937, Chapter 467	\$ 900	\$	900
Sec. 7. Revisor of Statutes:			
1. Salaries	\$ 18,040.20	\$	18,040.20
<p>Of the amount appropriated for salaries herein, \$2,338.20 is for salary increases for the year ending June 30, 1948, and \$6,000 each year is for the salary of the Revisor of Statutes.</p>			
2. Supplies and Expense.....	1,200		1,200
Sec. 8. State Board of Law Examiners:			
1. Salaries, Supplies and Expense	\$ 12,000	\$	12,000
<p>All receipts and fees collected by the State Board of Law Examiners shall be deposited in and for the benefit of the General Revenue Fund. All unobligated balances in this fund shall cancel into the general revenue fund as of June 30, 1947.</p>			
Sec. 9. State Law Library:			
1. Salaries	\$ 18,523.32	\$	18,523.32
<p>Of the amount appropriated for salaries herein, \$2,295.72 is for salary increases for the year ending June 30, 1948, and \$4,000 each year is for the salary of the State Librarian.</p>			
2. Supplies and Expense	1,300		1,300
3. Books and Binding	15,000		15,000

	1948		1949
Sec. 10. Governor:			
1. Salaries	\$ 39,600	\$	40,992
<p>Of the amount appropriated for salaries herein, \$1,848 is for salary increases for the year ending June 30, 1948, and \$192.00 is for salary increases for the year ending June 30, 1949, and \$12,000 is for the salary of the governor each year and \$7,000 is for the salary for the secretary to the governor each year.</p>			
2. Supplies and Expense.....	6,300		7,200
3. Personal Expenses connected with office	6,000		6,000
	1947		
4. Governor's Portrait and Frame	1,500		1,500
Sec. 11. Lieutenant Governor:			
1. Expense	\$ 1,000	\$	1,000
Sec. 12. Secretary of State:			
1. Salaries	\$ 24,676.40	\$	24,222.40
<p>Of the amount appropriated for salaries herein, \$449.40 is for salary increases for the year ending June 30, 1948, and \$96.00 is for salary increases for the year ending June 30, 1949, and \$6,000 is for the salary of the Secretary of State each year and \$4,800 is for the salary of the Deputy Secretary of State each year.</p>			
2. Supplies and Expense.....	7,538		4,120
3. Election Expense and Nomination Fees	4,500		22,000

	1948	1949
4. Register of Deeds Fees.....	5,000	5,000
5. Motor Vehicle Division:		
a. Salaries	380,876	389,902
<p>Of the amount appropriated for salaries herein, \$6,087 is for salary increases for the year ending June 30, 1948, and \$5,980 is for salary increases for the year ending June 30, 1949, and \$1,800 each year is for additional salary of the Secretary of State for supervising said Division.</p>		
b. Supplies and Expense...	94,660	99,100
c. License Plates	175,000	190,000
<p>Provided that for the year ending June 30, 1949, the license plates shall be manufactured at the State Reformatory for Men at St. Cloud.</p>		
d. Auto License Inspectors as provided by Session Laws 1939, Chapter 259:		
Salaries	19,177	19,527
<p>Of the amount appropriated for salaries herein, \$540.00 is for salary increases for the year ending June 30, 1948, and \$360.00 is for salary increases for the year ending June 30, 1949.</p>		
Supplies and Expense.....	5,700	5,450
e. Deputy Registrars	120,000	125,000
f. Chauffeurs' License Division:		
Salaries	26,283	26,535
<p>Of the amount appropriated for salaries herein, \$252.00 is</p>		

	1948	1949
for salary increases for the year ending June 30, 1948, and \$252.00 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	17,150	16,995
g. Dealers' Division:		
Salaries	7,380	7,500

Of the amount appropriated for salaries herein, \$156.00 is for salary increases for the year ending June 30, 1948, and \$120.00 is for salary increase for the year ending June 30, 1949.

Supplies and Expense.....	750	750
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The moneys appropriated by Item 5, Subdivision "a", "b", "c" and "d" are hereby appropriated from the Trunk Highway Fund and are not to be charged against the Revenue Fund.

Sec. 13. State Auditor:

1. Salaries	\$ 138,958	\$ 141,511
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Of the amount appropriated for salaries herein, \$4,120 is for salary increases for the year ending June 30, 1948, and \$2,553 is for salary increases for the year ending June 30, 1949, and \$8,000 each year is for the salary of the State Auditor and \$6,500 each year is for the salary of the Deputy State Auditor.

2. Supplies and Expense.....	19,759	27,366
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Sec. 14. State Treasurer:

1. Salaries	\$ 52,338	\$ 53,202
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	1948	1949
Of the amounts appropriated for salaries herein, \$1,252 is for salary increases for the year ending June 30, 1948, and \$864.00 is for salary increases for the year ending June 30, 1949, and \$7,800 each year is for the salary of the State Treasurer and \$6,000 each year is for the salary of the Deputy State Treasurer.		
2. Supplies and Expense.....	24,500	19,000
Provided that of the above amount, the necessary funds shall be used for the purpose of procuring safe transportation of funds from the office of the State Treasurer to and from banks.		
3. Air Conditioning for Vault..	1,675	
4. Stamps and Labels for Liquor Control:		
Salaries	12,432	9,504
Of the amounts appropriated for salaries herein, \$288.00 is for salary increases for the year ending June 30, 1948, and \$72.00 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	61,025	61,225
Supplies and Expense.....	1947 20,000	
The provisions of Chapter 431, Laws 1939, requiring advertising for bids is hereby waived with relation to the purchase of liquor stamps for the period for which this appropriation is made.		
Liquor Stamp Insurance.....	1948 2,400	2,400

1948 1949

Sec. 15. Attorney General:

1. Salaries	\$ 116,068	\$ 116,680
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Of the amounts appropriated for salaries herein, \$8,610 is for salary increases for the year ending June 30, 1948, and \$612.00 is for salary increases for the year ending June 30, 1949, and \$9,000 each year is for the salary of the Attorney General and \$7,500 each year for each of the Deputy Attorneys General.

2. Supplies and Expense.....	11,375	16,875
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3. Special Contingent Appropriation	10,000	10,000
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4. Expenses Collected escheated bank accounts.....	5,000	5,000
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5. Criminal Apprehension Bureau:

Salaries	72,432	74,496
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Of the amounts appropriated for salaries herein, \$2,280 is for salary increases for the year ending June 30, 1948, and \$2,064 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Director. Provided, that the appropriation for salaries herein is subject to the condition that, in the event any employee or head of the department of said Criminal Apprehension Bureau is the recipient of a pension or annuity from any pension or retirement fund to which the State of Minnesota, or any of its subdivisions, contributes any part, then the salary of

1948 1949

such employee shall be reduced in an amount equal to such pension or annuity, unless such employee waives or foregoes such pension or annuity during his term of employment or office.

Supplies and Expense..... 35,718 35,050

Radio Station:
Salaries 11,520 11,808

Of the amounts appropriated for salaries herein, \$384.00 is for salary increases for the year ending June 30, 1948, and \$288.00 is for salary increases for the year ending June 30, 1949.

Supplies and Expense..... 2,723 2,728

Sec. 16. State Board of Pardons:

1. Salaries\$ 2,856 \$ 2,856

Of the amounts appropriated for salaries herein, \$96.00 is for salary increases for the year ending June 30, 1948.

2. Supplies and Expense..... 550.00 565.00

Sec. 17. Executive Council and Board of Investment:

1. Salaries\$ 11,296 \$ 11,464

Of the amounts appropriated for salaries herein, \$532.00 is for salary increases for the year ending June 30, 1948, and \$168.00 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Secretary.

2. Supplies and Expense..... 1,530 1,210

	1948	1949
Sec. 18. State Board of Parole:		
Parole and Probation:		
1. Salaries	\$ 88,465	\$ 90,481

Of the amounts appropriated for salaries herein, \$2,352 is for salary increases for the year ending June 30, 1948, and \$2,016 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Secretary of the Board of Parole and compensation of \$20.00 per day is for the members of the Board of Parole.

2. Supplies and Expense.....	29,433	29,550
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Provided that the parole agents shall reside in the various districts of the state in which they are employed during the period for which this appropriation is effective.

Sec. 19. Civil Service Commission:

1. Salaries	\$ 151,730	\$ 155,580
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Of the amounts appropriated for salaries herein, \$4,026 is for salary increases for the year ending June 30, 1948, and \$3,850 is for salary increases for the year ending June 30, 1949.

Provided that the salary of the Director of Civil Service may be adjusted by the Civil Service Board to a sum not in excess of \$8,000.

2. Supplies and Expense	14,000	14,000
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Sec. 20. Railroad and Warehouse Commission:

1. Administration, Including		
Motor Bus and Trucks:		
Salaries	\$ 217,780	\$ 220,870

1948

1949

Of the amounts appropriated for salaries herein, \$6,108 is for salary increases for the year ending June 30, 1948, and \$3,090 is for salary increases for the year ending June 30, 1949.

Provided that no portion of the amount allowed for salaries shall be paid for the salary of an Assistant or Special Assistant Attorney General.

Of the above amounts, \$5,000 each year is for the salary of each of the members of the Railroad and Warehouse Commission.

Supplies and Expenses	26,900	26,420
2. Weights and Measures:		
Salaries	62,006	62,822
Of the amounts appropriated for salaries herein, \$2,252 is for salary increases for the year ending June 30, 1948, and \$816.00 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense	34,381	19,784
Revolving Fund	10,000	

The revolving fund established hereby shall be used to employ personnel and pay other expenses for special Weights and Measures Inspections only. All receipts from such special inspections shall be deposited in the account herein established and are hereby reappropriated to that purpose. The Railroad

1948

1949

and Warehouse Commission is directed to adjust the schedule of fees for such special inspections to provide that each type of fee charged shall be sufficient to cover the cost of such special inspection, and that the aggregate of fees collected shall be sufficient to pay for all salaries and other expenses connected with such special inspections. The Railroad and Warehouse Commission shall review and adjust its schedule of fees for such special inspections at the end of each six months and have all fees charged approved by the Commissioner of Administration before they are adopted, so as to insure that the fees charged shall be sufficient to pay all the salaries and expenses connected with with such special inspections during the fiscal year, and that the unobligated balance, including accounts receivable, in the revolving fund at the end of each fiscal year shall not be less than \$10,000. The unobligated balances in said revolving fund in excess of \$10,000, as of June 30 of each fiscal year, shall be cancelled into the General Revenue Fund.

4. Grain Inspection:

Salaries	1,049,764	1,066,066
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Of the amounts appropriated for salaries herein, \$35,001 is for salary increases for the year ending June 30, 1948, and \$16,302 is for salary

	1948	1949
increases for the year ending June 30, 1949.		
<p>There is hereby appropriated the sum of \$3,000 for each of the years ending June 30, 1948, and June 30, 1949, out of Item 4, Grain Inspection Division, which sum is to be used as additional salary for members of the Railroad and Warehouse Commission.</p>		
Supplies and Expense	185,682	140,031
<p>Of the amount appropriated for supplies and expense, \$24,000 the first year is to be used for the purchase of test cars.</p>		
Overtime	250,000	250,000

For the purpose of computing payment for overtime, all employees of the Grain Inspection Division shall be compensated for each week's work on the following basis: For time worked up to 40 hours, regular salary; for time worked in excess of 40 hours in any week, one and one-half times his regular salary, provided, however, that no employee shall receive overtime for any one day except for time worked in excess of 10 hours in that day, or until he has worked 40 hours in that week, except that each employee shall receive one and one-half times his regular salary for time worked on Sundays and regular holidays, irrespective of the number of hours worked during any one day, or during said week. The Commission is di-

1948

1949

rected to adjust its schedule of fees to provide that the initial charge made for services to be rendered shall be sufficient to cover all salaries, expenses and overtime. Such schedule of fees shall provide that any elevator, mill or other commission business requesting the service of a weigher, shall pay a minimum charge of \$1.50 per hour for each weigher requested or assigned. Any fees earned by such weigher shall be credited against the charge made therefor. The Commission shall review and adjust up or down its schedule for each type of fee collected, at the end of each six months, so as to insure an initial charge sufficient to pay all salaries, expenses and overtime during the ensuing fiscal year.

Sec. 21. Adjutant General:

1. Salaries	\$ 85,778	\$ 86,804
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Of the amounts appropriated for salaries herein, \$1,188 is for salary increases for the year ending June 30, 1948, and \$1,026 is for salary increases for the year ending June 30, 1949.

2. Supplies and Expense	12,586	12,186
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3. Camp Ripley:		
Salaries	33,444	34,470

Of the amounts appropriated for salaries herein, \$1,026 is for salary increases for the year ending June 30, 1948,

	1948	1949
and \$1,026 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	58,789	45,085
4. Armory Maintenance and Repairs:		
Salaries	132,380	133,220
Of the amounts appropriated for salaries herein, \$840.00 is for salary increases for the year ending June 30, 1948, and \$840.00 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	225,879	222,497
5. National Guard:		
Salaries	49,477	48,457
Of the amounts appropriated for salaries herein, \$480.00 is for salary increases for the year ending June 30, 1948, and \$480.00 is for salary increases for the year ending June 30, 1949, and \$1,500 is for Naval Militia salaries for the year ending June 30, 1948.		
Supplies and Expense.....	73,860	72,960
Of the above amount, \$3,500 each year is for expenses of Naval Militia.		
Sec. 22. War Veterans' Affairs:		
1. Salaries	\$ 168,678	\$ 173,071
Of the amounts appropriated for salaries herein, \$4,974 is for salary increases for the year ending June 30, 1948, and \$4,393 is for salary increases for the year ending June 30, 1949, and \$6,000 each		

	1948	1949
year is for the salary of the Commissioner.		
2. Supplies and Expense.....	29,375	29,965
3. Soldier's Welfare Emergency Relief	40,000	40,000
Provided, that of the amounts appropriated above, there shall be available \$5,000 each year for maintenance of the Marine Disabled Veterans' Rest Camp and \$5,000 each year for maintenance of the Big Island Veterans' Rest Camp.		
4. Indian War Pensions.....	720.00	720.00
5. For headstones, markers and sockets for soldiers' and sailors' graves.....	5,000	5,000
6. War Orphans' Educational Aid	4,000	4,000
7. To supplement appropriations made by Laws 1945, Chapter 609, Section 23, Item 8, for the purchase of a plaque in commemoration of the 13th Regiment of the Minnesota Infantry	1947 500.00	

Sec. 23. Commissioner of Administration:

	1948	
1. Salaries	\$ 208,768	\$ 213,757

Of the amounts appropriated for salaries herein, \$5,604 is for salary increases for the year ending June 30, 1948, and \$4,989 is for salary increases for the year ending June 30, 1949, and \$8,500 each year is for the salary of the Commissioner.

	1948	1949
2. Supplies and Expense.....	28,000	28,000
3. Printing Biennial Budget....		4,000
4. Division of Public Property: Salaries	280,163	284,352
<p>Of the amounts appropriated for salaries herein, \$6,369 is for salary increases for the year ending June 30, 1948, and \$4,189 is for salary increases for the year ending June 30, 1949.</p>		
Supplies and Expense.....	115,000	112,000
5. Central Mailing Station and Perpetual Inventory:		
Salaries	19,072	19,552
<p>Of the amounts appropriated for salaries herein, \$420.00 is for salary increases for the year ending June 30, 1948, and \$480.00 is for salary increases for the year ending June 30, 1949.</p>		
Supplies and Expense.....	4,525	3,469
6. Special Repairs and Replacements:		
Salaries	3,496	3,688
<p>Of the amounts appropriated for salaries herein, \$192.00 is for salary increases for the year ending June 30, 1948, and \$192.00 is for salary increases for the year ending June 30, 1949.</p>		
Supplies and Expense.....	26,712	22,000

The unexpended balance on June 30, 1947, in the amount appropriated by Laws 1945, Chapter 509, Section 24, Sub-

division 10, is hereby reappropriated, to be available during the biennium ending June 30, 1949.

7. For Remodeling and Rental of Premises at 117 West University Avenue:

	1948	1949
Remodeling	17,900	
Remodeling	12,787	
Rent	25,000	25,000
Maintenance	24,000	24,000

The Commissioner of Administration is authorized to enter into a lease for said property, remodel same and assign space therein to various state departments, and to charge against the supplies and expense accounts of the departments so assigned, the proportionate cost of remodeling, rent and maintenance on the basis of the space occupied by such departments. All money received as rent from the departments assigned to space in said building shall be deposited in and for the benefit of the General Revenue Fund.

Sec. 24. Public Examiner:

1. Salaries	\$ 106,568	\$ 108,656
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Of the amounts appropriated for salaries herein, \$3,096 is for salary increases for the year ending June 30, 1948, and \$2,088 is for salary increases for the year ending June 30, 1949, and \$6,500

	1948	1949
each year is for the salary of the Public Examiner.		
2. Supplies and Expense.....	12,000	12,000
3. Revolving Fund	100,000	

The revolving fund established hereby shall be used to employ personnel and pay other expenses for reimbursable examinations only. All receipts from such examinations shall be deposited in the fund herein established and are hereby reappropriated to that purpose. Notwithstanding any law to the contrary, the Public Examiner is directed to adjust his schedule of charges for such examinations to provide that such charges shall be sufficient to cover all costs of such examinations and that the aggregate charges collected shall be sufficient to pay all salaries and other expenses connected with such reimbursable examinations. The Public Examiner shall review and adjust the schedule of charges for such examinations at the end of each six months and have all schedules of charges approved by the Commissioner of Administration before they are adopted so as to insure that the amount collected shall be sufficient to pay all the salaries and expenses connected with such examinations during the fiscal year and that the unobligated balance, including accounts receivable, in the revolving fund at the end of each fiscal year shall not be less than

1948

1949

\$100,000. The unobligated balance in said revolving fund in excess of said \$100,000, as of June 30 of each fiscal year, shall be cancelled into the general revenue fund.

Sec. 25. Department of Agriculture:

1. Salaries\$ 387,102 \$ 393,444

Of the amounts appropriated for salaries herein, \$12,190 is for salary increases for the year ending June 30, 1948, and \$7,710 is for salary increases for the year ending June 30, 1949, and \$7,500 each year is for the salary of the Commissioner, and \$6,000 each year is for the salary of the Deputy Commissioner.

The above appropriation is for salaries for the accounts listed as Items 1, 3, 5, 6, 7, 8, 9, 12, 13, 13½, and 14 of Sec. 28, Chapter 660, Laws of 1943.

2. Supplies and Expense..... 178,500 159,100

The above appropriation is for Supplies and Expense for the accounts listed as Items 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 13½, and 14 of Sec. 28, Chapter 660, Laws 1943.

3. Market and Produce Inspection:

Salaries 71,049.50 71,889.50

Of the amounts appropriated for salaries herein, \$2,064 is for salary increases for the year ending June 30, 1948, and \$840.00 is for salary

	1948	1949
increases for the year ending June 30, 1949.		
Supplies and Expense.....	25,790	26,264

All moneys collected by authority of Minnesota Statutes 1945, Chapter 21, Section 21.101 and all balances now on hand received from such source are hereby appropriated for the purpose of carrying out the provisions of Minnesota Statutes 1945, Sections 21.01 to 21.102 inclusive and Sections 21.21 to 21.24 inclusive.

All moneys collected by authority of Minnesota Statutes 1945, Section 27.07 for services rendered pursuant to written contracts are hereby appropriated for the purpose of carrying out the provisions of Minnesota Statutes 1945, Chapter 27 and the moneys so collected and appropriated shall be in addition to and not in substitution for the sums appropriated in this Section.

All funds, sums of money or other resources paid or furnished to the Department of Agriculture, Dairy and Food by the Federal Government shall be credited to and become a part of the various appropriations provided for in this Section, and all such

	1948	1949
funds, sums of money or other resources so credited to the various appropriations shall be in addition to and not in substitution for any sums appropriated or otherwise made available by this Section.		

Sec. 26. Commissioner of Banks:

- | | | |
|-------------------|------------|------------|
| 1. Salaries | \$ 146,411 | \$ 149,646 |
|-------------------|------------|------------|

Of the amounts appropriated for salaries herein, \$4,203 is for salary increases for the year ending June 30, 1948, and \$3,235 is for salary increases for the year ending June 30, 1949, and \$6,500 each year is for the Commissioner.

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|------------------------------|--------|--------|
| 2. Supplies and Expense..... | 27,150 | 28,800 |
|------------------------------|--------|--------|

Sec. 27. Commissioner of Insurance:

- | | | |
|-------------------|-----------|-----------|
| 1. Salaries | \$ 81,122 | \$ 83,138 |
|-------------------|-----------|-----------|

Of the amounts appropriated for salaries herein, \$2,460 is for salary increases for the year ending June 30, 1948, and \$2,016 is for salary increases for the year ending June 30, 1949, and \$6,500 each year is for the Commissioner.

- | | | |
|------------------------------|--------|--------|
| 2. Supplies and Expense..... | 14,200 | 14,400 |
|------------------------------|--------|--------|

- | | | |
|-------------------|--------|--------|
| 3. Rate Division: | | |
| Salaries | 27,420 | 27,948 |

Of the amounts appropriated for salaries herein, \$528.00 is for salary increases for the year ending June 30, 1948, and \$528.00 is for salary increases for the year ending June 30, 1949.

	1948	1949
Supplies and Expense.....	6,342	2,236
4. Fire Marshal:		
Salaries	46,908	48,000
Of the amounts appropriated for salaries herein, \$1,416 is for salary increases for the year ending June 30, 1948, and \$1,092 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	23,120	22,530
5. Surcharge for firemen's relief	150,000	150,000
6. Aid to fire departments.....	250,000	250,000

Sec. 28. Commissioner of Securities:

1. Salaries	\$ 36,128	\$ 37,100
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Of the amounts appropriated for salaries herein, \$972.00 is for salary increases for the year ending June 30, 1948, and \$972.00 is for salary increases for the year ending June 30, 1949, and \$6,500 each year is for the Commissioner.

2. Supplies and Expense.....	4,500	4,500
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Sec. 29. Compensation Insurance Board:

1. Salaries	\$ 11,092	\$ 11,284
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Of the amounts appropriated for salaries herein, \$192.00 is for salary increases for the year ending June 30, 1948, and \$192.00 is for salary increases for the year ending June 30, 1949, and \$5,000 each year is for the Secretary.

2. Supplies and Expense.....	1,510	1,829
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1948 1949

Sec. 30. Department of Taxation:

1. Salaries\$ 102,284 \$ 104,177

Of the amounts appropriated for salaries herein, \$2,712 is for salary increases for the year ending June 30, 1948, and \$1,893, is for salary increases for the year ending June 30, 1949, and \$8,500 each year is for the Commissioner.

2. Supplies and Expense..... 14,950 13,250

The above appropriation includes expenses for collection of Rural Cooperative Electric taxes. Taxes retained by department to be deposited in General Revenue Fund.

3. Reassessment Expense..... 10,000 10,000

4. Commissioner's Equalization and Appraisal Fund:

Salaries 9,456 9,768

Of the amounts appropriated for salaries herein, \$512 is for salary increases for the year ending June 30, 1948, and \$312.00 is for salary increases for the year ending June 30, 1949.

Supplies and Expense..... 3,470 3,470

5. Inheritance and Gift Tax and Money and Credits Tax Administration:

Salaries 24,828 25,908

Of the amounts appropriated for salaries herein, \$804.00 is for salary increases for the year ending June 30, 1948, and \$804.00 is for salary

	1948	1949
increases for the year ending June 30, 1949.		
Supplies and Expense.....	6,200	3,800
6. Income Tax Division:		
Salaries	468,608	480,317
Of the amounts appropriated for salaries herein, \$13,533 is for salary increases for the year ending June 30, 1948, and \$11,709 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	132,700	117,700
	1947	
Employees' Compensation...	46.90	

The moneys appropriated under Item 6 are to be charged to income derived by the Income Tax Division as provided by General Laws 1933, Chapter 405, any provision in said act or other acts to the contrary notwithstanding, so that the expense of collecting this fund shall be charged against that fund and not against the revenue fund.

Provided, that of the amounts appropriated by the items of "Salaries" and "Supplies and Expense", Item 6, there shall be paid salaries, supplies and expense for investigation of foreign corporations.

	1948	
7. Petroleum Division:		
Salaries	252,622	258,700
Of the amounts appropriated for salaries herein, \$8,340 is for salary increases		

	1948	1949
for the year ending June 30, 1948, and \$6,078 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	61,450	65,250

Out of the amount appropriated for "Supplies and Expense" the second year, \$8,000 is for the purchase of a mobile laboratory.

Bond Premiums for Gasoline Tax Collectors	16,000	16,000
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Sec. 31. State Board of Tax Appeals:

1. Salaries	\$ 16,450	\$ 16,556
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Of the amounts appropriated for salaries herein, \$96.00 is for salary increases for the year ending June 30, 1948, and \$96.00 is for salary increases for the year ending June 30, 1949, and an amount for compensation for the members of the Board of Tax Appeals at the rate of \$30.00 per day.

Supplies and Expense.....	2,310	2,310
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Sec. 32. Labor and Industry:

1. Salaries	\$ 293,233	\$ 299,150
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Of the amounts appropriated for salaries herein, \$8,394 is for salary increases for the year ending June 30, 1948, and \$5,917 is for salary increases for the year ending June 30, 1949, and \$6,000 each year for each of the Commissioners, constituting the Industrial Commission.

	1948	1949
2. Supplies and Expense...	50,550	48,600
<p>The amounts appropriated for "Salaries" and "Supplies and Expense" are to include salaries, supplies and expense for the administration of the voluntary apprenticeship law and for Control of Occupational Diseases.</p>		
3. Transcript Suspense Fund..	500.00	500.00
4. Women's and Children's Division:		
Addition to Revolving Fund	1,200	
<p>The amount appropriated above is to be added to the amount of \$3,800 provided in Subdivision 4 of Section 34, Chapter 609, Laws of 1945, for the purposes therein stated.</p>		

Sec. 33. Liquor Control Commission:

1. Salaries	\$ 99,264	\$ 100,380
<p>Of the amounts appropriated for salaries herein, \$2,796 is for salary increases for the year ending June 30, 1948, and \$1,116 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Commissioner.</p>		
2. Supplies and Expense.....	27,000	26,800

Sec. 34. Labor Conciliator:

1. Salaries	\$ 54,912	\$ 55,908
<p>Of the amounts appropriated for salaries herein, \$1,092 is for salary increases for the year ending June 30,</p>		

	1948	1949
1948, and \$996.00 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Commissioner.		
2. Supplies and Expense.....	16,280	17,100

Sec. 35. Board of Health:

1. Salaries	\$ 287,751	\$ 295,440
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Of the amounts appropriated for salaries herein, \$9,978 is for salary increases for the year ending June 30, 1948, and \$7,689 is for salary increases for the year ending June 30, 1949.

Of the amount appropriated for salaries, \$900.00 is available each year for additional salary of the Executive Secretary of the State Board of Health.

The amount appropriated for salaries by the above item includes salaries for Items 1, 3, 4, 5, 6, 7, 9, 10 and 12 of Laws 1945, Chapter 609, Section 37, and for Hospital Licenses.

2. Supplies and Expense.....	77,517	72,425
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The amount appropriated for supplies and expense by the above item includes supplies and expense for Items 2, 3, 4, 5, 6, 7, 8, 9, 10 and 12 of Laws 1945, Chapter 609, Section 37, and for Hospital Licenses.

The unobligated balance in the account "Hospital Licenses" on June 30, 1947, is

1948

1949

hereby cancelled into the general revenue fund, and thereafter all receipts from said activity shall be deposited in and for the benefit of the general revenue fund. Any amount received from the City of Duluth and from St. Louis County as financial support for the maintenance of the Duluth and St. Louis County Branch Laboratory are hereby reappropriated for supplies and expense.

Grants in aid now or hereafter received from the federal government for any health assistance or health program or for administration under the jurisdiction of the Department of Health shall, in the first instance, be credited to a Federal Grant Fund, and shall be transferred therefrom to the credit of the proper account of the Department of Health upon certification of the Executive Secretary that the amounts so requested to be transferred have been earned or are required for the purposes and program intended. Moneys received by such Federal Grant Fund need not be budgeted as such, provided the transfers from such fund are budgeted for allotment purposes in the appropriate appropriations.

3. Hotel Inspection :

Salaries	40,434	41,502
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Of the amounts appropriated for salaries herein,

	1948	1949
\$1,617 is for salary increases for the year ending June 30, 1948, and \$1,068 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	16,960	16,710
4. Hospital Survey:		
Salaries	17,760	18,312
Of the amounts appropriated for salaries herein, \$552.00 is for salary increases for the year ending June 30, 1948, and \$552.00 is for salary increases for the year ending June 30, 1949.		
Supplies and Expense.....	4,542	4,542
5. Remodeling Health Building.	54,120	
No portion of the funds above appropriated for Item 5 shall be available until approved by the Commissioner of Administration, based upon the need for additional space in said building.		
6. Water Pollution Control.....	75,000	75,000
Provided, that of the amounts appropriated by Item 6 hereof, \$30,000 for the fiscal year 1948, and \$30,000 for the fiscal year 1949 shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.		

A. Administration:	1948	1949
1. Salaries	\$ 26,124	\$ 26,436

Of the amounts appropriated for salaries herein, \$408.00 is for salary increases for the year ending June 30, 1948, and \$312.00 is for salary increases for the year ending June 30, 1949, and \$7,500 each year is for the salary of the Commissioner and \$6,000 each year is for the salary of the Deputy Commissioner of Conservation.

Provided, that of the amounts appropriated in Item 1 of Subdivision "A" hereof, \$16,980 for the fiscal year 1948, and \$17,183 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.

2. Supplies and Expense.....	5,760	5,800
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Provided, that of the amounts appropriated in Item 2 of Subdivision "A" hereof, \$3,684 for the fiscal year 1948, and \$3,770 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.

	1948	1949
3. Bureau of Information:		
a. Salaries	31,056	31,728

Of the amounts appropriated for salaries herein, \$900.00 is for salary increases for the year ending June 30, 1948, and \$672.00 is for salary increases for the year ending June 30, 1949.

Of the amounts appropriated above, in Item 3a of Subdivision "A", \$20,286 for the fiscal year 1948, and \$20,623 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.

b. Supplies and Expense....	21,470	20,900
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Provided, that of the amounts appropriated in Item 3 b. of Subdivision "A" hereof, \$13,956 for the fiscal year 1948, and \$13,585 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.

4. Legal Bureau:		
a. Salaries	12,376	12,472

Of the amounts appropriated for salaries herein, \$1,000 is for salary increases for the year ending June 30, 1948, and \$96.00 is for salary

1948

1949

increases for the year ending June 30, 1949.

Provided, that of the amounts appropriated in Item 4 a. of Subdivision "A" hereof, \$8,044 for the fiscal year 1948, and \$8,107 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.

B. Division of Water Resources and Engineering:

1. Salaries\$ 85,976 \$ 88,208

Of the amounts appropriated for salaries herein, \$2,232 is for salary increases for the year ending June 30, 1948, and \$2,232 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the Director of the Division of Water Resources and Engineering.

Provided, that of the amounts appropriated in Item 1 of Subdivision "B" hereof, \$34,390 for the fiscal year 1948, and \$35,283 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.

	1948	1949
2. Supplies and Expense.....	28,000.	25,400
<p>Provided, that of the amounts appropriated in Item 2 of Subdivision "B" hereof, \$11,200 for the fiscal year 1948, and \$10,160 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.</p>		
3. Stream Gauging.....	7,500	7,500
<p>Provided, that of the amounts appropriated in Item 3 of Subdivision "B" hereof, \$3,000 for the fiscal year 1948, and \$3,000 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.</p>		
4. Lake Level Controls.....	7,500	7,500
<p>Provided, that of the amounts appropriated by Item 4 of Subdivision "B" hereof, \$3,000 for the fiscal year 1948, and \$3,000 for the fiscal year 1949, shall be transferred and reappropriated from the fund known as "Game and Fish" on the books of the state auditor and the records of the Game and Fish Division for each of the fiscal years 1948 and 1949.</p>		
5. Drain Tile Inspection.....	750.00	750.00

	1948	1949
6. For survey of Big Stone Lake Project	10,000	
<p>Provided, that reimbursement is to be made to the revenue fund for the above amount when the State of Minnesota receives reimbursement from the federal government on account of said project.</p>		
7. Engineering service for Dept. of Game and Fish.....	43,900	44,100
<p>Provided, that the above amount shall be paid from the Game and Fish Funds.</p>		

C. Division of Forestry and Fire Prevention:

1. Salaries	\$ 314,743	\$ 330,291
<p>Of the amounts appropriated for salaries herein, \$16,995 is for salary increases for the year ending June 30, 1948, and \$15,548 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Director of the Division of Forestry and Fire Prevention.</p>		
2. Supplies and Expenses.....	46,550	46,400
<p>The appropriations made in Items 1 and 2 hereof are to pay for the salaries, supplies, and expense formerly paid out of the account "Christmas Tree Law Enforcement".</p>		
3. Buildings and Towers.....	20,000	20,000
4. Equipment	40,000	40,000
5. Fire Fighting.....	50,000	50,000

All receipts from rentals of buildings under the custo-

1948

1949

dianship of the Division of Forestry are hereby reappropriated to Item 3 hereof.

Of the amount appropriated by Item 5 hereof, \$25,000 for the year ending June 30, 1948, and \$25,000 for the year ending June 30, 1949, is transferred and reappropriated from the fund known as Game and Fish on the books of the State Auditor and the records of the Game and Fish Division.

Provided, further, that the expenses of this activity shall be borne equally between the amount appropriated from the general revenue fund and the amount transferred from Game and Fish funds, and that the amount appropriated from the revenue fund shall not be exhausted before use is made of the amounts directed to be transferred from Game and Fish funds.

6. Nursery	21,000	21,000
7. Power Spraying	700.00	700.00
Receipts received under Item 7 are hereby reappropriated.		
8. Timber	65,000	65,000
9. Planting and State Tree Planting	18,600	24,000
10. Land Acquisition.....	500.00	500.00

The appropriation for salaries, supplies and expense and Buildings and Towers for the fiscal year ending June 30, 1949, shall be decreased in the following proportions, towit:

	1948	1949
Salaries, 5/6ths; Supplies and Expense, 1/12th; Buildings and Towers, 1/12th of the amount in excess of \$300,000 earned as Clark-McNary reimbursement for the fiscal year ending June 30, 1948.		

D. Division of Lands and Minerals:

- | | | |
|-------------------|------------|------------|
| 1. Salaries | \$ 162,833 | \$ 166,355 |
|-------------------|------------|------------|

Of the amounts appropriated for salaries herein, \$4,650 is for salary increases for the year ending June 30, 1948, and \$3,522 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Director of Lands and Minerals.

- | | | |
|-------------------------------|--------|--------|
| 2. Supplies and Expense..... | 28,800 | 26,700 |
| 3. Testing Low Grade Ore..... | 23,985 | 30,467 |

Of the amounts appropriated above, \$16,020 is for salaries and \$504.00 for salary increases for the fiscal year ending June 30, 1948, and \$16,524 is for salaries and \$432.00 for salary increases for the fiscal year ending June 30, 1949.

The appropriation provided for in Item 3 shall be transferred from the fund in the office of the state auditor known as "Iron Range Resources and Rehabilitation."

- | | | |
|---|--------|--|
| 4. New Furniture and Fixtures for Mines and Minerals Building | 10,400 | |
|---|--------|--|

The unused portion shall not cancel on June 30, 1948,

	1948	1949
but shall be available until June 30, 1949.		

E. Division of Parks:

1. Salaries	\$ 17,898	\$ 18,306
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Of the amounts appropriated for salaries herein, \$408.00 is for salary increases for the year ending June 30, 1948, and \$408.00 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Director of the Division of Parks.

2. Administrative Supplies and Expense	3,000	3,000
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3. Maintenance and Improve- ment of Parks:		
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a. Salaries	82,944	85,443
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Of the amounts appropriated for salaries herein, \$2,700 is for salary increases for the year ending June 30, 1948, and \$2,499 is for salary increases for the year ending June 30, 1949.

b. Supplies and Expense....	38,555	35,505
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All receipts from rentals of buildings and equipment are hereby reappropriated to Item 3 b.

The Working Capital Fund for revenue producing facilities heretofore established, shall not be cancelled at the end of the fiscal years 1947, 1948 and 1949, and the receipts collected through such Working Capital Fund are

hereby reappropriated until the end of each fiscal year, when the balance remaining in said fund with the exception of \$7,500 shall be cancelled into the revenue fund, provided, however, that no portion of said fund shall be used for the construction of cabins for rent.

1948

1949

F. Tourist Bureau:

1. Salaries	\$ 12,576	\$ 12,816
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Of the amounts appropriated for salaries herein, \$240.00 is for salary increases for the year ending June 30, 1948, and \$240.00 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for salary of the Director of the Tourist Bureau.

2. Supplies and Expense.....	70,000	70,000
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G. Division of Game and Fish:

1. Administration:

a. Salaries	\$ 92,090	\$ 93,711
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Of the amounts appropriated for salaries herein, \$2,368 is for salary increases for the year ending June 30, 1948, and \$1,621, is for salary increases for the year ending June 30, 1949, and the \$6,000 each year is for the salary of the Director of the Division of Game and Fish.

b. Supplies and Expense....	63,100	59,700
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2. Warden Service:

a. Salaries	387,984	393,096
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	1948	1949
Of the amounts appropriated for salaries herein, \$13,176 is for salary increases for the year ending June 30, 1948, and \$5,112 is for salary increases for the year ending June 30, 1949.		
b. Supplies and Expense....	260,620	231,090
3. Bureau of Fisheries.....	761,679	631,760
4. Rough Fish Removal Revolving Fund	150,000	
5. Bureau of Game.....	429,696	391,329
6. Pittman-Robertson Revolving Fund	50,000	

The amounts allocated in this subdivision are the maximum that may be used for the work of the Bureaus and Units specified, except that any item may be increased by not more than 15 per cent in case of necessity, upon the approval of the Commissioner of Conservation and the Commissioner of Administration.

Item 6 shall act as a revolving fund into which moneys received from the federal government in reimbursement shall be paid. All moneys in said fund shall be available for use, and if said fund is insufficient to match the federal moneys available, it may be supplemented by transfers of dedicated receipts of the division not otherwise allocated, or, if allocated, not needed for the activity to which they are credited. Item 4 shall act as a revolving fund to be used for all rough fish

removal activities and all receipts from said activities are to be credited to said fund. Provided, at the beginning of any fiscal year if the fund is less than \$150,000, it must be supplemented by transfer from the game and fish fund of any moneys therein.

All amounts appropriated in this subdivision are to be charged against the game and fish fund and not against the general revenue fund. All receipts credited to the game and fish fund not herein authorized to be used or otherwise transferred shall be retained in the game and fish fund as a surplus.

All of the income, receipts and fees collected by the Division of Game and Fish, not appropriated or transferred to other divisions or departments of the state government by the provisions of this act, excepting the five per cent administrative charge provided by Laws 1939, Chapter 431, Article II, Section 20, shall be deposited in the state treasury to and for the benefit of the Division of Game and Fish.

To aid in providing for study and instruction in subjects pertaining to the conservation of fish and the training of personnel therefor, there is hereby appropriated to the University of Minnesota out of any moneys in the game and fish funds not otherwise appropriated or allocated

1948

1949

for specific purposes the sum of \$5,000, or as much thereof as may be necessary, for each of the two fiscal years ending June 30, 1948, and June 30, 1949, to be available upon the filing with the state auditor of a certificate by the Commissioner of Conservation that the University has made satisfactory arrangements for such work.

Sec. 38. Surveyor of Logs and Lumber:

1. Salaries	\$ 13,788	\$ 14,076
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Of the amounts appropriated for salaries herein, \$288.00 is for salary increases for the year ending June 30, 1948, and \$288.00 is for salary increases for the year ending June 30, 1949, and \$4,800 each year is for the salary of the Surveyer General.

2. Supplies and Expense.....	3,000	3,000
3. Scaling Fees	28,006	28,294

Of the amounts appropriated above, \$21,518 is for salaries and \$288.00 is for salary increases for the year ending June 30, 1948, and \$21,806 is for salaries and \$288.00 is for salary increases for the year ending June 30, 1949.

Sec. 39. Land Exchange Commission:

1. Maintenance and Expense...\$	11,500	\$ 11,500
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The above appropriation is for the purpose of carrying out the provisions of Laws 1941, Chapter 393.

	1948	1949
Sec. 40. State Soil Conservation Commission:		
1. Salaries	\$ 6,472	\$ 6,568
<p>Of the amounts appropriated for salaries herein, \$96.00 is for salary increases for the year ending June 30, 1948, and \$96.00 is for salary increases for the year ending June 30, 1949.</p>		
2. Supplies and Expense.....	9,028	9,432
Sec. 41. Division of Employment and Security:		
1. State Employment Service...\$	500.00	\$ 500.00

Sec. 42. Department of Aeronautics:

1. Salaries	\$ 36,768	\$ 37,371
<p>Of the amounts appropriated for salaries herein, \$768.00 is for salary increases for the year ending June 30, 1948, and \$603.00 is for salary increases for the year ending June 30, 1949, and \$7,200 each year is for the salary of the Commissioner and \$6,000 each year is for the salary of Assistant Commissioner.</p>		
2. Supplies and Expense.....	38,000	33,000
3. Construction and Engineering Division Salaries.....	31,560	32,472

Of the amounts appropriated above, \$912.00 is for salary increases for the year ending June 30, 1948, and \$912.00 is for salary increases for the year ending June 30, 1949. The moneys appropriated by Item 3 are hereby appropriated from the Minnesota Aeronautics Fund and are not

	1948	1949
to be charged to the General Revenue Fund.		

Sec. 43. Minnesota Resources Commission:

1. Salaries	\$ 12,804	\$ 13,032
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Of the amounts appropriated for salaries herein, \$228.00 is for salary increases for the year ending June 30, 1948 and \$228.00 is for salary increases for the year ending June 30, 1949, and \$6,000 each year is for the salary of the Secretary of the Minnesota Resources Commission.

2. Supplies and Expense.....	6,850	6,855
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Sec. 44. Department of Rural Credit:

1. Salaries	\$ 40,425	\$ 40,989
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Of the amounts appropriated for salaries herein, \$1,140 is for salary increases for the year ending June 30, 1948, and \$564.00 is for salary increases for the year ending June 30, 1949, and \$700.00 each year is for additional salary of the Commissioner of Banks as ex-officio Conservator of Rural Credits.

2. Supplies and Expense.....	14,844	12,331
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3. Expense of refinancing bonds and certificates of indebtedness and fiscal agency fees..	2,500	2,500
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4. Expense of maintenance, taxes and other operation of real property	2,050	1,850
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The sums of money hereinabove set forth in the columns designated "APPRO-

1948

1949

"PRIATIONS" or so much thereof as may be necessary, are hereby appropriated to the Department of Rural Credit out of the Rural Credit Expense Fund in the state treasury for the purposes specified opposite such sums, to be available for the fiscal years indicated for each purpose. No expenditure except from the moneys appropriated in this section shall be made by the Department of Rural Credit for a purpose for which an appropriation is made herein. The amounts herein appropriated are the maximum amounts that may be expended by said department for any purpose during the fiscal years ending June 30, 1948, and June 30, 1949.

Sec. 45. Department of Highways, Bureau of Drivers' License Division:

1. Salaries	\$ 130,721	\$ 133,891
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Of the amounts appropriated for salaries herein, \$3,735 is for salary increases for the year ending June 30, 1948, and \$3,170 is for salary increases for the year ending June 30, 1949.

2. Supplies and Expense.....	30,240	28,885
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The above amounts include salaries and supplies and expense of carrying out the provisions of Chapter 285, Laws of 1945, known as the Financial Responsibility Law.

1948

1949

Sec. 46. General Contingent Fund:

1. General Contingent Fund . . . \$ 225,000 \$ 225,000

The above appropriation to be expended by the Governor after consultation with the Legislative Advisory Committee, as provided by law.

2. There is hereby appropriated from the Income Tax School Fund the sum of \$75,000 for the year ending June 30, 1948, and the sum of \$75,000 for the year ending June 30, 1949, for the purpose of supplementing any requirements of the Department of Taxation, Division of Income Tax, for salaries, supplies and expense, to be administered by the Legislative Advisory Committee, as provided by law.

1947

Sec. 47. Employees' Compensation:

1. Employees Compensation . . . \$ 37,407.19

To be transferred by the State Auditor to the Department of Labor and Industry, Compensation Revolving Fund, in payment of obligations incurred by the following state agencies, in the amounts as indicated: Bureau of Criminal Apprehension, \$2,258.30; Civilian Defense, \$2,259.58; Department of Health, \$2,476.66; Livestock Sanitary Board, \$942.64; State Auditor, \$6.40; Division of Public Property, \$1,764.24; Militia and Military Intelligence, \$1,915.36; Division of State Parks, \$707.78; Division of Water Resources, \$255.49;

Surveyor General of Logs and Lumber, \$2,561.28; Labor and Industry, \$10,309.21; Division of Lands and Minerals, \$87.46; Civil Service, \$45.15; Forestry Division, \$10,491.57, and the Petroleum Division of the Taxation Department, \$1,326.07.

Sec. 48. Application of salary increase provisions. Except for those whose salaries are otherwise fixed in this act, or by the Federal Government, the salaries of all unclassified employees whose salary is provided for herein shall be adjusted to the minimum of the class of persons in the classified service performing comparable work and having comparable responsibility, as determined by the director of civil service, but in no event to less than 10 per cent in excess of the salary received by such employee for the month of March, 1947.

For the biennium ending June 30, 1949, salary of the Commissioner of Highways shall be \$8,500 per year, the amount thereof to be paid from the Trunk Highway Fund; and the salary of the Secretary of the Minnesota Resources and Rehabilitation Commission for the same period shall be \$6,000 per year, to be paid out of the Iron Ore Resources and Rehabilitation Fund; for the same period the salary of the Director of the Division of Employment and Security shall be the sum of \$7,500 per year, to be paid from funds provided for that purpose by the Federal Government.

Sec. 49. Fees. The fees fixed for the various accounts for which an appropriation is made in this act pursuant to existing authority of law shall be neither increased or [nor] decreased except with the approval of the commissioner of administration. All adjustments in fees shall be made to the end that the total fees received shall approximate the amount appropriated for the several funds.

Sec. 50. Unobligated balances. The unobligated balances on hand as of June 30, 1947, June 30, 1948, and June 30, 1949, in the several appropriations and accounts for each of the state departments or divisions for which an appropriation is made herein out of the general revenue fund, are hereby cancelled into said general revenue fund as of June 30, 1947, June 30, 1948, and June 30, 1949, and the unobligated balances on hand as of June 30, 1947, June 30, 1948, and June 30, 1949, appropriated out of any other funds, shall be

cancelled into the fund from which they are appropriated as of June 30, 1947, June 30, 1948, and June 30, 1949. The provisions of this section shall not apply to aid contributions, or reimbursements received from the Federal government by the state; and all such federal aid, contributions or reimbursements are hereby reappropriated for the purpose of supplementing the appropriations herein provided.

Sec. 51. Income deposited in general revenue fund. Except as herein otherwise provided, all income, including fees or receipts of any nature whatsoever, except all federal aid, contributions or reimbursements received for any account of any division or department for which an appropriation is made in this act, shall be deposited in and for the benefit of the general revenue fund.

Sec. 52. Counties' share of state inheritance taxes. The state auditor and state treasurer are hereby authorized to set aside in a separate account the amount due the several counties as their share of the state inheritance tax under the provisions of General Laws 1911, Chapter 209, Section 21-D, and acts amendatory thereof, and to pay to the county treasurer of the several counties such amounts at the end of each fiscal year.

Sec. 53. Misappropriation of funds. It is hereby made illegal for any official or head of any state department or any employee thereof to use moneys appropriated by this act or fees collected for any other purpose than the purpose for which such moneys have been appropriated and any such act by any head of a department or any state official is hereby declared to be illegal and be cause for immediate removal of such official or head of a state department from the position he holds with the government of this state, or if proof is made of such charge before any judge of any district court of this state, such court may cause such official or head of a state department to be removed upon proof being duly made of the misappropriation or for any other purpose than which the appropriation was made, except in an emergency and then only with the approval of the commissioner of administration. *Provided, however, that funds may be transferred to the credit of the State Employees' Retirement Fund and used for the purposes thereof, as provided by law.*

Sec. 54. No publicity representatives; exception. No state department, bureau or division, whether the same operates on funds appropriated or receipts or fees of any nature whatsoever, except the Highway Department, the Game and Fish Division and the Division of Employment and Security

shall use any of such funds for the payment of the salary or expenses of a publicity representative. The head of any such department, bureau or division shall be personally liable for funds spent contrary to this provision. This act shall not be construed, however, as preventing any such department, bureau or division from sending out any bulletins or other publicity required by any state law or necessary for the satisfactory conduct of the business for which such department, bureau or division was created.

Sec. 55. Grants of relief. There is hereby appropriated to the governor out of the general revenue fund in the state treasury, for such relief purposes as are described in Laws 1941, Chapter 525, Sec. 10, the sum of \$1,220,000 for the fiscal year ending June 30, 1948, of which amount a sum not to exceed \$500,000 shall be available for veterans' relief to be administered by the Commissioner of Veterans' Affairs, and a sum not to exceed \$720,000 shall be available for the purpose of furnishing all other forms of public relief and assistance as provided in Laws 1941, Chapter 525, Sec. 10, and the sum of \$1,220,000 for the fiscal year ending June 30, 1949, of which amount a sum not to exceed \$500,000 shall be available for veterans' relief, to be administered by the Commissioner of Veterans' Affairs, and a sum not to exceed \$720,000 shall be available for the purpose of furnishing all other forms of public relief and assistance as provided in Laws 1941, Chapter 525, Sec. 10. None of the moneys appropriated here shall be used for work relief or any works projects.

The expenditures of the moneys appropriated by this section shall be subject to all the limitations and conditions imposed by Laws 1941, Chapter 525, upon the expenditures of the moneys therein appropriated, and all such limitations and conditions are hereby extended and reenacted, except that the amounts allocated for veterans' relief shall be administered by the Commissioner of Veterans' Affairs. The Minnesota Public Relief Advisory Committee is hereby continued for the purposes of this section, and all provisions of Laws 1941, Chapter 525, relating thereto are hereby extended and reenacted.

Sec. 56. Reappropriation of certain moneys. Subdivision 1. All moneys appropriated by Laws 1941, Chapter 529, and by Laws 1945, Chapter 609, Section 57, for purposes which have not been accomplished and remaining unexpended on June 30, 1947, are hereby reappropriated to the agencies of the state as therein named and for the purposes as therein

stated, and are made available until such purposes have been accomplished. All other provisions of Laws 1941, Chapter 529, Laws 1943, Chapter 617 and Laws 1945, Chapter 609, Section 57 are hereby extended and reenacted.

Subd. 2. The moneys appropriated by Laws 1943, Chapter 660, Section 58, and by Laws 1945, Chapter 609, Section 58, for purposes which have not been accomplished and remaining unexpended or unencumbered on June 30, 1947, are hereby reappropriated to the agencies of the state therein named, and for the purposes therein stated, and are made available until such purposes have been accomplished.

All other provisions of Laws 1943, Chapter 660, Section 58 and Laws 1945, Chapter 609, Section 58, are hereby extended and reenacted.

Subd. 3. All unexpended balances of any appropriations to the Governor by Laws 1943, Chapter 500 are hereby reappropriated for the biennium ending June 30, 1949, subject to the provisions of said act.

All powers and duties imposed upon the governor, the state auditor, the state treasurer or any other state officer or agency, by provisions of Laws 1943, Chapter 500, are hereby extended and reenacted.

The provisions of Laws 1943, Chapter 500, relating to the certificates of indebtedness, are reenacted subject to the maximum authority contained in said acts.

Subd. 4. All unexpended balances of money appropriated or made available to the governor by Minnesota Statutes 1945, Sections 360.301 to 360.306, are hereby reappropriated to the governor for the biennium ending June 30, 1949, subject to all limitations and conditions of such act, which limitations and conditions are hereby extended and reenacted so far as applicable. All powers granted and all duties imposed upon the governor, the state auditor, the state treasurer, or any other state officer or agency by Minnesota Statutes 1945, sections 360.301 to 360.306, are hereby continued and reenacted. All provisions of Minnesota Statutes 1945, sections 360.301 to 360.306 relating to certificates of indebtedness are hereby continued and reenacted, provided that the total amount issued thereunder and under this act shall not exceed \$2,000,000.

Sec. 57. Powers of the government; recommendation of legislative advisory committee; sale of certificates of indebtedness; retirement of certificates; purchase by state board of

investment. a. Whenever it becomes necessary in order to meet the current demands upon the revenue fund for the payment of warrants issued or to be issued against said fund pursuant to appropriations, the governor, after securing the recommendation of the legislative advisory committee, which shall be advisory only, or, if there be no such committee, the governor, the state auditor, and the state treasurer, as a special committee, at any time prior to June 30, 1949, may authorize the issuance and sale of certificates of indebtedness of the state, payable out of said revenue fund, in such amount as may be necessary to pay such warrants; such certificates to be signed by the state treasurer, attested and recorded by the state auditor, and to be numbered serially and to be of such denomination and bear such dates of issue and of maturity and such rate of interest as the governor or such special committee shall determine; provided, that no such certificate shall mature after the current fiscal year, and provided further, that the aggregate amount of such certificates at any time outstanding shall never exceed \$5,000,000. The failure or refusal of the advisory committee, if there be one, to make a recommendation promptly shall be deemed a negative recommendation. If funds are not available to retire any such certificates at maturity, the same may be refunded by the issuance of new certificates or may be attended by agreement with the holders thereof. Certificates issued and sold pursuant to the authorization of this act shall be retired out of the receipts of the revenue fund appropriated to the payment of the warrants issued against said fund but taken up with the proceeds of such certificates. The sum of \$50,000, or so much thereof as may be necessary, is hereby appropriated and made available for the biennium ending June 30, 1949, to pay the interest upon such certificates.

b. The state board of investment, or its successor in authority, is hereby authorized to purchase the certificates of indebtedness herein authorized for any fund which it is authorized to invest, provided, it shall not purchase any such certificates bearing interest at a rate of less than one and one-half per cent per annum.

Sec. 58. Duties of state auditor. The state auditor is hereby authorized and directed to transfer to the general revenue fund in the state treasury, all monies credited to any fund established in connection with the payment of certificates of indebtedness when the purposes for which the act authorizing such certificates has been accomplished.

Subd. 1. There is hereby transferred to the general revenue fund the sum of \$214,330.46 to reimburse the general revenue fund for the cost of collecting the tax on gasoline and gasoline substitutes during the 1945-47 biennium, $\frac{2}{3}$ rds from the trunk highway fund, and $\frac{1}{3}$ rd from the state road and bridge fund before that fund has been apportioned and distributed.

Subd. 2. There is hereby transferred from the rural credit expense fund to the general revenue fund the sum of \$16,385 to reimburse the general revenue fund for amounts transferred out of the general contingent fund of 1945-1947 for expenses in connection with refinancing deficiency certificates of indebtedness.

Subd. 3. The unexpended and unencumbered balances in funds appropriated out of the general contingent fund of 1945-1946, amounting to \$18,884.41, together with the unallocated balance as of June 30, 1946, of \$2,944.38, are hereby cancelled into the general revenue fund.

Sec. 60. Maximum liability for salary increases. The amounts appropriated for salary increases herein are intended to constitute a maximum liability for that purpose in the various accounts for which such an appropriation is made, and the various officials are directed to permit salary increases in such manner that there shall be available sufficient funds for salary increase for each employee in each department in accordance with the law in relation to salary increases. Salary increases shall not be granted unless sufficient funds remain unobligated in the department by reason of previously granted salary increases, so that the liability for all salary increases, if they were all to be paid for a twelve months' period, would not exceed the funds provided for that purpose in this act.

Sec. 61. Appropriation subject to certain limitations. All the foregoing appropriations herein contained are to be expended subject to the provisions of Laws 1939, Chapter 431. No appropriation shall become available for expenditure until such estimates as required by Section 16, Article II, of such act shall have been approved by the Commissioner of Administration. No obligation involving expenditure of money shall be entered into unless there is a balance in the appropriation available not otherwise encumbered to pay obligations previously incurred.

Sec. 62. Budgets submitted to the Federal Government approved by the Commissioner of Administration. All state

departments, bureaus, agencies, or divisions, operating under Laws 1939, Chapter 431, financed by funds appropriated or receipts or fees of any nature whatsoever, when making requests or preparing budgets to be submitted to the Federal Government in support of or in request of funds, equipment, materials, or services, from the Federal Government, shall, upon completion of such request or budget, first submit it to the Commissioner of Administration. When such Federal authority has approved such request or budget, the state agency shall resubmit it to the Commissioner of Administration for recording before any allotment or encumbrance of the Federal funds can be made.

Approved April 28, 1947.

CHAPTER 635—H. F. No. 1560

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1945, Sections 290.01, Subdivision 20; 290.02; 290.05; 290.06, Subdivisions 1 and 3; 290.07, Subdivision 3; 290.08; 290.10; 290.16, adding Subdivision 10; 290.20; 290.21; 290.31, Subdivision 1; 290.36; 290.361, Subdivision 2; 290.46; 290.49, Subdivision 8 and adding Subdivision 9; 290.50, Subdivision 1; 290.53; 290.65; Subdivision 15; and Section 290.37, Subdivision 2; and repealing Minnesota Statutes 1945, Section 290.074.

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

Section 1. Minnesota Statutes 1945, Section 290.01, Subdivision 20, is amended to read as follows:

290.01. Definitions. Subd. 20. **Gross income.** The term "gross income" includes every kind of compensation for labor or personal services of every kind from any private or public employment, office, position or services; income derived from the ownership or use of property; gains or profits derived from every kind of disposition of, or every kind of dealings in, property; income derived from the transaction of any trade or business; and income derived from any source. Items of gross income includible within these definitions shall be deemed such regardless of the form in which received. Items of gross income shall be included in gross income of the taxable year in which received by a taxpayer unless properly to be accounted for as of a different taxable year under methods of accounting permitted by section 290.07, except that (1)