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# FIRES

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## CHAPTER 179

S. B. No. 15

(Brant for Legislative Research Committee at the request  
of Office of State Examiner)

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### FIREMEN'S RELIEF ASSOCIATION AND PENSION FUND— EXAMINATION, ETC. STATE EXAMINER

#### AN ACT

To amend and reenact Section 18-0513 of the North Dakota Revised Code of 1943 relating to firemen's relief association and pension fund, and declaring an emergency.

*Be It Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] That Section 18-0513 of the North Dakota Revised Code of 1943 be amended and reenacted to read as follows:

18-0513. STATE EXAMINER TO EXAMINE BOOKS OF RELIEF ASSOCIATION; REPORT OF UNAUTHORIZED SPENDING TO GOVERNOR; DUTY OF GOVERNOR.] The state examiner, annually shall examine the books and accounts of the secretary and treasurer of each firemen's relief association receiving funds under the provisions of this chapter. If he finds that the money, or any part of it, has been or is being expended for unauthorized purposes, he shall report the facts to the governor. Thereupon, the governor shall direct the state auditor not to issue any warrants for the benefits of the fire department or relief association of the municipality in which such association is organized until it shall be made to appear to the state examiner, who shall report the fact to the governor, that all moneys wrongfully expended have been replaced. The governor may take such further action as the emergency may demand. Each firemen's relief association shall pay into the state treasury fees for such annual examinations at the same rate as fixed by Section 6-0121 of the North Dakota Revised Code of 1943 for the examination of the books and accounts of city auditors and city treasurers.

§ 2. EMERGENCY.] This Act is hereby declared to be an emergency measure and shall be in full force and effect from and after its passage and approval.

Approved March 7, 1947.

**CHAPTER 180**

H. B. No. 166

(Brady, Fleck and Smart)

**INSURANCE TAX APPORTIONMENT BY MUNICIPALITY****AN ACT**

To amend and reenact Section 18-0504 of the North Dakota Revised Code of 1943 providing for apportioning the insurance tax received by municipality.

*Be It Enacted by the Legislative Assembly of the State of North Dakota:*

§ 1. AMENDMENT.] Section 18-0504 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

18-0504. APPORTIONING INSURANCE TAX RECEIVED BY MUNICIPALITY.] The amount received under Section 18-0406 by the municipal treasurer in a municipality having a paid fire department and a duly organized and incorporated firemen's relief association except as hereinafter provided shall be apportioned as follows: one-half thereof shall be placed in a fund to be disbursed by the governing body in maintaining the fire department, and one-half thereof shall be paid to the treasurer of the firemen's relief association. Instead of making such apportionment the governing body in its discretion may pay all or any portion of the one-half of the amount so received which would otherwise be disbursed in maintaining the fire department to the treasurer of the firemen's relief association if its financial condition shall make such disposition necessary or advisable.

Approved March 7, 1947.