

Section 1. **Independent School District No. 701; tax levy limits.** In Independent School District No. 701, Hibbing, any special census taken as authorized by Minnesota Statutes 1961, Section 275.14, during the year 1962 and certified during the year 1963, may be disregarded at the option of said independent school district for the purpose of computing levy limitations applying to said district.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of Independent School District No. 701 and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 10, 1963.

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CHAPTER 608—S. F. No. 1553

[Coded]

*An act relating to intoxicating liquor; providing for the issuance of on sale licenses to veterans' organizations in certain counties.*

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

Section 1. **[340.117] Veterans clubs, licenses in counties permitting municipal liquor stores.** The governing body of any municipality located in a county which has elected under Minnesota Statutes, Section 340.25, to permit the sale of intoxicating liquor in municipal liquor stores may issue "on sale" licenses for the sale of intoxicating liquor to bona fide clubs of congressionally chartered veterans' organizations which would otherwise have been eligible for such licenses under the provisions of Minnesota Statutes, Section 340.11, Subdivision 6, and subject to the limitations and provisions of such section. Such licenses shall be subject to the provisions of Minnesota Statutes, Chapter 340.

Approved May 10, 1963.

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CHAPTER 609—S. F. No. 1564

*An act relating to cemeteries; providing for a tax levy therefor; amending Minnesota Statutes 1961, Section 471.24.*

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

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

Section 1. Minnesota Statutes 1961, Section 471.24, is amended to read:

**471.24 Villages and towns may join in maintaining cemeteries.** Where a village or town owns and maintains an established cemetery or burial ground, either within or without the municipal limits, the village or town may, by mutual agreement with contiguous villages and towns, each having an assessed valuation of not less than \$500,000, join together in the maintenance of such public cemetery or burial ground for the use of the inhabitants of each of such municipalities; and each such municipality is hereby authorized, by action of its council or governing body, to levy a tax or make an appropriation for the support and maintenance of such cemetery or burial ground; provided, the amount thus levied or appropriated by each municipality shall not exceed a total of ~~\$1,000~~ \$2000 in any one year except that any of the aforesaid towns the assessed valuation of which exceeds \$3,000,000 may levy ~~\$2000~~ \$3000 in any one year.

Approved May 10, 1963.

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CHAPTER 610—S. F. No. 1592

[Coded]

*An act relating to taxation; providing for tax credits against the occupation tax.*

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

Section 1. **[298.026] Occupation taxes; credit for research, experimentation and exploration.** A tax credit shall be allowed to each taxpayer against the taxes payable by such taxpayer as computed each year under Minnesota Statutes 1961, Sections 298.01, 298.011, and 298.02, for the cost of all research, experimentation, pilot plant tests and exploration work performed in Minnesota in such year for the express purpose of furthering the discovery, development, or beneficiation of Minnesota iron ore or other Minnesota ores.

Such credit shall be computed by applying to such costs and allowances the weighted average net effective rate of all the occupation taxes applicable to such taxpayer for such year imposed pursuant to Minnesota Statutes 1961, Sections 298.01 and 298.011, after the application of the credits against such occupation taxes allowed under Minnesota Statutes 1961, Section 298.02, Subdivision 1, but before the application of the credit herein provided.

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