

ter 84, relating to the taxation of royalties for permission to explore, mine, take out and remove ore.

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

Section 1. Taxation of iron ore.—Mason's Minnesota Statutes of 1927, Section 2392-1, as amended by Laws 1937, Special Session, Chapter 84, is amended to read as follows:

"2392-1. There shall be levied and collected upon all royalty received during the year ending December 31, 1923, and upon all royalty received during each calendar year thereafter, for permission to explore, mine, take out and remove ore from land in this state, a tax of *nine per cent for the years 1939 and 1940, and eight per cent thereafter.*"

Sec. 2. Effective December 31, 1938 to January 1, 1941.—The increased rate provided here shall be applicable to all royalties received subsequent to December 31, 1938 and prior to January 1, 1941.

Approved April 21, 1939.

CHAPTER 356—H. F. No. 600

An act amending Mason's Minnesota Statutes of 1927, Section 2373, as amended by Laws 1937, Special Session, Chapter 85, relating to the occupation tax upon the business of mining or producing iron ore or other ores.

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

Section 1. Occupation tax on iron ore.—Mason's Minnesota Statutes of 1927, Section 2373, as amended by Laws 1937, Special Session, Chapter 85, is amended to read as follows:

"2373. Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the State of Minnesota an occupation tax equal to *nine per cent for the years 1939 and 1940, and eight per cent thereafter* of the valuation of all ores mined or produced, which said tax shall be in addition to all other taxes provided for by law, said tax to be due and payable from such person on May 1 of the year next succeeding the calendar year covered by the report thereupon to be filed as hereinafter provided."

Sec. 2. Application of act.—All ores mined or produced subsequent to December 31, 1938, and prior to January 1, 1941, shall be subject to the increased rate provided by this act.

Sec. 3. Low grade ore.—For the purpose of increasing employment and the utilization of low grade ores, the occupation tax rate computed without the benefits of this section shall be reduced as follows: whenever more than thirty-three and one-third per cent of the ores mined or produced in any year from any property treated as a unit in calculating the tax on the business of mining or producing ore therefrom shall consist of low grade ores, as hereinafter defined, the rate of tax applicable to such mining or production for such year from such property shall be eight and one-half per cent in lieu of the nine per cent otherwise provided. Whenever more than sixty-six and two-thirds per cent of the ores mined or produced from any such property in any year shall consist of low grade ores, as hereinafter defined, the rate of tax applicable to such mining or production for such year shall be eight per cent in lieu of the nine per cent otherwise provided. As used in this section, low grade ores shall mean iron, mangiferous or silicious ores which, in accordance with good engineering and metallurgical practice, require treatment by roasting, sintering, agglomerating, or drying through the use of fuel or by jigging or by heavy medium separation to make them suitable for blast furnace use. This section shall be severable from Section 1 hereof, and if this section is held unconstitutional, the rate of tax applicable to the occupation of producing the ores defined herein shall be as prescribed by Section 1. In no event shall the rate of tax imposed upon the mining or producing of low grade ores be higher than that imposed upon the mining or producing of high grade or standard ores.

Approved April 21, 1939.

CHAPTER 357—H. F. No. 810

An act relating to the establishment, construction, reconstruction, improvement and maintenance of state aid parkways and to provide state aid for the same; and to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2564-20.

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

Section 1. State aid parkways.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2564-20, is hereby amended to read as follows:

"2564-20. The county board of any county may, with the consent of the commissioner of highways and the commis-