

shall not exceed such amount as the limitations herein prescribed will permit."

Sec. 5. To be considered as additional limitation.—This act shall be considered an additional limitation and shall not be construed as in any instance authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of this act.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 28, 1941.

CHAPTER 544—H. F. No. 948

An act relating to the occupation tax upon the business of mining or producing iron ore or other ores; providing for the disposition of the proceeds of said tax; and appropriating a portion of the proceeds thereof for the purpose of developing the resources and rehabilitating the residents of certain counties; amending Mason's Supplement 1940, Section 2373, 2373-1 and 2373-2.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2373, is hereby amended to read as follows:

"2373. Occupation tax on producing ores.—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 10½ per cent for the years 1941 and 1942, and nine 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 thereon to be filed as hereinafter provided."

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2373-1, is hereby amended to read as follows:

"2373-1. Application of act.—All ores mined or produced subsequent to December 31, 1940, shall be subject to the increased rates provided by this act."

Sec. 3. **Law amended.**—Mason's Supplement 1940, Section 2373-2, is hereby amended to read as follows:

"2373-2. Low grade ore.—For the purpose of increasing employment and the utilization of low-grade, underground, and high labor cost ores, any taxpayer on whom a tax is imposed by reason of the provisions of Mason's Supplement 1940, Section 2373, shall be allowed a credit against the occupation tax as computed in said section because of the mining or production of ore from any mine in an amount equal to 10 per cent of that part of the cost of labor, excepting administrative labor, employed at said mine or in the beneficiation of such ore at or near said mine, in any calendar year, in excess of 20 cents per ton of the ore produced during that year; provided, however, that in no event shall the credit allowed hereunder be in excess of two-thirds of the total of the tax computed under the provisions of Mason's Supplement 1940, Section 2373."

Sec. 4. **Appropriation for re-habilitation.**—For the period beginning May 1, 1941, and ending April 30, 1942, there is hereby appropriated from the general revenue fund, for the purposes hereinafter set forth, five per cent of amounts paid and credited into said fund from the proceeds of taxes paid under the provisions of the law relating to occupation taxes on the business of mining or producing iron ore, and on and after May 1, 1942, there is hereby appropriated from the general revenue fund, for the purposes hereinafter set forth, ten per cent of all amounts paid and credited into said fund from the proceeds of said taxes. The office of Commissioner of Iron Range Resources and Rehabilitation is hereby created. The Commisisoner shall be appointed by the Governor, with the advice and consent of the Senate, for a term of 2 years, the first term to begin July 1, 1941. The salary of the Commissioner shall be \$5,000 per annum which shall be paid from the amounts appropriated by this section, provided, however, that such salary shall be reduced by such amount as he may receive from other funds, and the said Commissioner may hold such other positions or appointments as are not incompatible with his duties as Commissioner of Iron Range Resources and Rehabilitation. All expenses of the Commissioner, including the payment of such assistance as may be necessary, shall be paid out of the amounts appropriated by this section.

When the Commissioner above named shall determine that distress and unemployment exists in any county by reason of the removal of natural resources and the decrease in employment resulting therefrom, he may use such amounts of

the appropriation made to him in this section as he may determine to be necessary and proper in the development of the remaining resources of said county and in the vocational training and rehabilitation of its residents.

Sec. 5. Provisions severable.—*The provisions of this act shall be severable with respect to the effect of invalidity of any provision or the application hereof.*

Approved April 28, 1941.

CHAPTER 545—H. F. No. 949

An act relating to the taxation of royalties for permission to explore, mine, take out and remove ore; amending Mason's Supplement 1940, Sections 2392-1 and 2392-1a.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2392-1, is hereby amended to read as follows:

"2392-1. Rate of tax on iron ore royalties.—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 10½ per cent for the year 1941 and 1942, and nine per cent thereafter."

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2392-1a, is hereby amended to read as follows:

"2392-1a. Application of act.—The increased rates provided hereby shall be applicable to all royalties accruing subsequent to December 31, 1940."

Approved April 28, 1941.