

sions of Chapter 230, Laws 1905, to issue and sell the county's bonds to the aggregate cost of the part of said ditch located in said county, notwithstanding the fact that such cost exceeds the aggregate of benefits as found by the viewers for lands in such county, and any such bonds so hereafter issued and sold are hereby declared legal obligations of the county issuing the same.

Sec. 5. **Not to affect actions pending.**—This act shall not apply to or affect any action or proceedings now pending in which the validity of any such proceedings or such bonds is questioned.

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

Approved April 8, 1921.

#### CHAPTER 223—H. F. No. 760.

*An act providing for the imposition of a tax upon persons, co-partnerships, companies, joint stock companies, corporations, and associations however organized engaged in the business of mining or producing iron ore and other ores, for enforcing and collecting the same and prescribing penalties for the violation thereof.*

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

Section 1. **Occupation tax of 6% on iron ore.**—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 6 per cent 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. **Value of ore—How ascertained.**—The valuation of iron or other ores for the purposes of determining the amount of tax to be paid under the provisions of Section 1 of this act shall be ascertained by subtracting from the value of such ore at the place where the same is brought to the surface of the earth, such value to be determined by the Minnesota tax commission:

1. The reasonable cost of separating the ore from the ore body, including the cost of hoisting, elevating, or conveying the same to the surface of the earth.

2. If the ore is taken from an open pit mine, an amount for each ton of ore mined or produced during the year equal to the cost of removing the overburden, divided by the number of tons of ore uncovered, the number of tons of ore uncovered in each such case to be determined by the Minnesota Tax Commission.

3. If the ore is taken from an underground mine, an amount for each ton of ore mined or produced during the year equal to the cost of sinking and constructing shafts and running drifts, divided

by the number of tons of ore that can be advantageously taken out through such shafts and drifts, the number of tons of ore that can be advantageously taken out in each such case to be determined by the Minnesota Tax Commission.

4. The amount of royalties paid on the ore mined or produced during the year.

5. A percentage of the ad valorem taxes levied for said year against the realty in which the ore is deposited equal to the percentage that the tons mined or produced during such year bears to the total tonnage in the mine.

6. The amount or amounts of all the foregoing subtractions shall be ascertained and determined by the Minnesota Tax Commission.

**Sec. 3. Mining companies to report annually.**—Every person engaged in such mining or production of ores shall, on or before the first day of February, 1922, and annually thereafter on or before the first day of February of each year, file with said commission under oath a correct report in such form and containing such information as the tax commission may require, covering the preceding calendar year.

**Sec. 4. Tax commission to determine tax.**—Upon receipt by the Minnesota tax commission of such report it shall determine from such information as it may possess or obtain whether the same is correct or otherwise, and if found correct, said tax commission shall, on or before May 1, find and determine therefrom the amount of tax due from such person.

**Sec. 5. Same when report is incorrect.**—Upon receipt by the Minnesota tax commission of such report it shall determine from such information as it may possess or obtain whether the same is correct or otherwise, and if found incorrect, from such information as it may possess or obtain, it shall find and determine the amount of tax due from such person.

**Sec. 6. Procedure when no report is filed—Penalty for failure to report.**—If any person, subject to this act, shall fail to make the report provided for in section 3 hereof at the time and in the manner therein provided, the tax commission shall in such case, upon such information as it may possess or obtain, ascertain the kind and amount of ore mined or produced, together with the valuation thereof, and shall thereon find and determine the amount of the tax due from such person, and there shall be added thereto a penalty for failure to report, which penalty shall equal ten per cent of the tax imposed and shall be treated as a part thereof.

**Sec. 7. Determination by tax commission of amount of tax shall be prima facie evidence.**—Findings and determination by the Minnesota tax commission, as to the amount of taxes due under the provisions of this act, shall be in all courts, for all purposes, *prima facie* evidence of the facts therein stated.

**Sec. 8. Tax commission shall certify amount of tax to state auditor.**—The Minnesota tax commission shall enter on its records the amount of taxes found and determined by it to be due from any person, as herein provided, and on or before May 1 shall certify such amount to the state auditor; who thereupon shall make his draft upon such person for the amount of taxes as thus certified, and place the same in the hands of the state treasurer for collection.

**Sec. 9. Due before June 1st each year—Penalties for non-payment.**—In case the tax herein provided for is not paid before the first day of June of the year when due and payable, a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid.

**Sec. 10. State auditor's draft prima facie evidence of amount due.**—The draft of the state auditor for the tax or tax and penalties imposed by the foregoing provisions of this act shall be prima facie evidence in any court where proceedings may be brought for its enforcement that the amount therein stated is due the state from the person against whom the same is drawn.

**Sec. 11. Attorney general to collect unpaid drafts.**—On July 1 of each year the state treasurer shall deliver to the attorney general all unpaid drafts for taxes imposed under this act, and it shall be the duty of the attorney general to bring an action thereon in the district court of Ramsey County, or of the county where such ores are mined or produced, for the amount of such draft, together with interest, penalties and costs. The judgment of the court when so obtained shall bear interest at the rate of one per cent per month and be enforceable in the manner provided by law for the enforcement of judgments obtained in civil actions.

**Sec. 12. Penalty for false return.**—Any person who for the purpose of evading the payment of the tax hereinbefore provided, or any part thereof, makes any false return or report under Section 3 hereof, shall pay to the state a penalty of fifty per cent of the amount of said tax; and any one who shall knowingly make or sign under oath any false return of the kind and amount of ores produced therefrom, and of the value thereof, or who shall knowingly submit any other false information required by this act, shall be deemed guilty of perjury, and upon conviction thereof shall be punished therefor as provided by law.

**Sec. 13. Records of companies to be open to inspection.**—All books, waybills, inventories, correspondence and memoranda relating to or used in the transaction of the business of any person owning or operating any such mine or mines, shall on demand by the Minnesota tax commission or its authorized representatives, be open to its inspection or examination. If any one having charge, control or possession of said papers and books of such person shall

neglect or refuse on demand of the said tax commission or its authorized representatives access to the papers and books aforesaid, he or they shall be deemed guilty of a gross misdemeanor, and upon conviction thereof shall be punished therefor as provided by law.

**Sec. 14. Taxes to be credited to general revenue fund.**—All taxes imposed and collected under the foregoing provisions of this act shall be paid into the state treasury and credited to the general revenue fund.

**Sec. 15. Unconstitutionality of one section not to affect others.**—Should the courts declare any section or provision of this act unconstitutional or unauthorized or in conflict with any other section or provisions of this act, then such decision shall affect only the section or provision declared to be unconstitutional or unauthorized and shall not affect any other section or part of this act.

**Sec. 16. Definitions.**—For all purposes of this act the word "person" shall be construed to include individuals, copartnerships, companies, joint stock companies, corporations, and all associations however and for whatever purpose organized.

**Sec. 17.** This act shall take effect and be in force from and after its passage.

Approved April 11, 1921.

---

#### CHAPTER 224—H. F. No. 261.

*An act to amend Section 8701, General Statutes Minnesota for 1913, which section defines and provides for the punishment of the crime of sodomy.*

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

**Section 1.** That section 8701, General Statutes of Minnesota, 1913, be and the same is hereby amended so as to read as follows:

**"Section 8701. Crime against Nature.**—*A person who carnally knows in any manner any animal or bird, or carnally knows any male or female person by the anus or by or with the mouth; or voluntarily submits to such carnal knowledge; or attempts sexual intercourse with a dead body, is guilty of sodomy, and is punishable with imprisonment in the state prison for not more than twenty years, and any sexual penetration, however slight, shall be sufficient to complete the crime.*"

**Sec. 2.** This act shall take effect and be in force from and after its passage.

Approved April 12, 1921.