

returning from the place of meeting, computed from his place of residence. *Provided, however, that the amount paid as mileage to each member shall not exceed the sum of \$200.00 during any session of the legislature.*"

**Section 2. Salaries of members of the legislature.**—The salaries of members of the legislature, the president of the Senate and Speaker of the House, shall be as provided respectively by Sections 35 and 37, Mason's Minnesota Statutes of 1927, as amended, or acts supplementary thereto.

**Section 3. Orders and warrants validated.**—All orders or warrants now or heretofore issued, or payments heretofore made, for mileage to members of the state legislature are hereby validated.

Approved July 22, 1937.

---

#### CHAPTER 83—S. F. No. 179

*An act to provide for the retirement compensation of Justices and Commissioners of the Supreme Court and Judges of the District Court who retired under the statutes in force at the time of their retirement.*

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

**Section 1. Retirement compensations for justices and commissioners of the Supreme Court.**—Justices and Commissioners of the Supreme Court and Judges of the District Court who retired prior to January 1, 1937, under the statutes in force at the time of their retirement, shall from the date of their retirement receive retirement compensation at the rate and for the time provided in the statutes in force at the time each of them retired.

Approved July 23, 1937.

---

#### CHAPTER 84—H. F. No. 76

*An act relating to taxes on royalties and amending Laws 1923, Chapter 226, Section 1.*

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

Section 1. **Tax on iron ore royalties.**—That Section 2392-1, Mason's Minnesota Statutes of 1927, be and the same is hereby amended so as 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 *ten per cent for the year 1937 and eight per cent thereafter.*"

Section 2. **Effective date.**—*The increased rate provided hereby shall be applicable to all royalties accruing subsequent to December 31, 1936.*

Approved July 23, 1937.

---

#### CHAPTER 85—H. F. No. 75

*An act to amend Sections 2373 and 2374, Mason's Minnesota Statutes of 1927, relating to an occupation tax on mining or producing iron ore or other ores.*

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

Section 1. **Rate of occupation tax on iron ore mining.**—That Section 2373, Mason's Minnesota Statutes of 1927, be and the same hereby is amended so as 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 *ten per cent for the year 1937 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."

Section 2. **Valuation of ores.**—That Section 2374, Mason's Minnesota Statutes of 1927, be and the same hereby is amended so as to read as follows:

"2374. 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: