

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-

sioner of conservation, designate any established road or specified portion thereof, *including portions lying within an established public park or public recreational area*, in its county, as a state aid parkway, which said road connects with a trunk highway and a public park or public recreational center outside the corporate limits of any borough, village or city, and construct, reconstruct, improve and maintain the same in accordance with the regulations of the commissioner of highways relative to state aid parkways."

Approved April 21, 1939.

CHAPTER 358—H. F. No. 817

An act authorizing the payment to sheriffs in all counties of this state having, or which may hereafter have a population of not less than 220,000, nor more than 330,000, inhabitants, of a definite sum of money for the purchase of automobiles and equipment for same and annual allowances thereafter for the purchase, care, maintenance, operation, upkeep, insurance and equipment of automobiles to be used in the performance of their official duties; and to amend Laws 1929, Chapter 316, as amended.

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

Section 1. Sheriff in certain counties may purchase automobiles.—Laws 1929, Chapter 316, as amended by Laws 1931, Chapter 313, Section 1, is hereby amended so as to read as follows:

"Section 1. *In all counties in this state that now have or may hereafter have, according to the last completed state or national census, a population of not less than 220,000, and less than 330,000 inhabitants, the sheriff of said county shall be allowed a sum of not more than \$3,500 for the year 1940 to be used for the purchase of automobiles of the ambulance and stretcher type, radio receiving and sending sets, insurance, including liability and property damage, covering the operator of the automobiles, fire-arms and other necessary equipment and paraphernalia and not more than \$5,000 per annum thereafter, to be used for the purchase, care, maintenance, operation, upkeep of automobiles, and insurance, including liability and property damage, covering the operator of the automobiles, fire-arms and other necessary equipment*