

auditor, and one to the commissioner of conservation, and shall retain one copy."

**Sec. 12. Appraisals and sales validated.**—Every appraisal and public sale of state public land made by the state auditor or by any appraiser or other officer or employee appointed by the state auditor from July 1, 1931, to December 31, 1932, inclusive, and every other act of the state auditor or of any such appraiser, officer, or employee with respect to any such land during said time, is hereby validated and made effective, as if made or performed by the commissioner of conservation or other proper officer or employee thereto authorized by law, provided such sale, appraisal, or other act was otherwise made or performed in the manner and under the conditions prescribed by law.

**Sec. 13. Not to affect pending actions.**—The provisions of this act shall not apply so as to prejudice the rights of any person involved in or affected by any action or proceeding heretofore commenced in any court.

Approved April 22, 1941.

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#### CHAPTER 375—H. F. No. 1292

*An act relating to the taxation of taconite, as defined herein, the mining and quarrying thereof, the production of iron ore concentrates therefrom, providing methods of collecting and distributing such tax, and penalties for the violation thereof.*

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

**Section 1. What is taconite.**—For the purpose of this law, "taconite" is defined as ferruginous chert or ferruginous slate in the form of compact, siliceous rock, in which the iron oxide is so finely disseminated that substantially all of the iron-bearing particles of merchantable grade are smaller than 20 mesh. Taconite may be further defined as ore-bearing rock which is not merchantable as iron ore in its natural state, and which cannot be made merchantable by simple methods of beneficiation involving only crushing, screening, washing, jigging, drying or any combination thereof.

**Sec. 2. Tax on mining of taconite.**—There is hereby imposed upon taconite, and upon the mining and quarrying

thereof, and upon the production of iron ore concentrate therefrom, and upon the concentrate so produced, a tax of five cents per ton of merchantable iron ore concentrate as shipped therefrom, plus one-tenth of one cent per ton for each one per cent that the iron content of such shipping product exceeds 55 per cent, when dried at 212 degrees Fahrenheit.

**Sec. 3. Shall be additional tax.**—Such tax shall be in addition to the occupation tax imposed upon the business of mining and producing iron ore and in addition to the royalty tax imposed upon royalties received for permission to mine and produce iron ore. Except as herein otherwise provided, it shall be in lieu of all other taxes upon such taconite, or the lands in which it is contained, or upon the mining or quarrying thereof, or the production of concentrate therefrom, or upon the concentrate produced, or upon the machinery, equipment, tools, supplies and buildings used in such mining, quarrying or production. Provided that nothing herein shall prevent the assessment and taxation of the surface of such lands at their value thereof without regard to the taconite therein, nor the assessment and taxation of merchantable iron ore or other minerals, or iron-bearing materials other than taconite in such lands in the manner provided by law.

**Sec. 4. Tax on unmined taconite.**—In any year in which at least 1,000 tons of iron ore concentrate is not produced from any 40 acre tract or governmental lot containing taconite, a tax may be assessed upon the taconite therein at the mill rate prevailing in the taxing district and spread against the assessed value of the taconite, such assessed value to be determined in accordance with existing laws. Provided the amount of the tax spread under authority of this section by reason of the taconite in any tract of land shall not exceed \$1.00 per acre.

**Sec. 5. Collection and payment of tax.**—The tax provided by Section 2 hereof shall be collected and paid in the same manner and at the same time as provided by law for the payment of the occupation tax. Reports shall be made and hearings held upon the determination of the tax at the same times and in the same manner as provided by law for the occupation tax. The commissioner of taxation shall have authority to make reasonable regulations as to the form and manner of filing reports necessary for the determination of the tax hereunder, and by such regulations may require the production of such information as may be reasonably necessary or convenient for the determination of the tax. All the provisions of the occupation tax law with reference to the assessment, determination and collection of the occupation tax, including all provisions for penalties and for appeals from or

review of the orders of the commissioner of taxation relative thereto, are hereby made applicable to the tax imposed by Section 2 hereof, except insofar as inconsistent herewith.

**Sec. 6. Proceeds to general fund of the state and various taxing districts.**—The proceeds of the tax collected under Section 2 hereof shall be distributed by the state treasurer, upon certificate of the commissioner of taxation, to the general fund of the state and to the various taxing districts in which the lands from which the taconite was mined or quarried were located in the following proportions: one-fourth thereof to the city, village or town; one-fourth thereof to the school district; one-fourth thereof to the county; one-fourth thereof to the state. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. Provided if in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund.

Approved April 22, 1941.

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#### CHAPTER 376—S. F. No. 85

*An act relating to discontinuance of schools and instruction of pupils in another district and to amend Mason's Minnesota Statutes of 1927, Section 2822.*

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

**Section 1. Law amended.**—That Mason's Minnesota Statutes of 1927, Section 2822, be and the same hereby is amended to read as follows:

**"2822. Discontinuance of schools in certain districts—transportation of pupils.**—The school board of any district *in any emergency or upon authorization by a majority of the voters present at any regular or special school meeting of the district*, may provide for the instruction of its pupils in an adjoining district, and in such case may discontinue the schools of its own districts or of any grades or departments in said schools, and provide for the free transportation of the pupils of its own district to the school in an adjoining or nearby district. The teachers shall keep the registers separately for the pupils from such district discontinuing its schools, and shall return the registers and make separate