

traveled in the performance of his or her duties and all hotel bills, provided however, that the aggregate salary and expenses of the chairman of the board hereunder shall not exceed the sum of \$400.00 per year.

Approved April 28, 1941.

CHAPTER 542—H. F. No. 855

An act providing for the levy, collection, distribution, and enforcement of a tax on the handling of grain in lieu of all taxes on grain so handled as property of the person handling the same.

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

Section 1. **Definitions.**—As used in this act:

“Person” means individuals, corporations, firms and associations of whatsoever form.

“Handling” or “Handled” means the receiving of grain at or in each elevator warehouse, mill or other facility in this state in which it is received for storage, accumulation, sale or processing for any purpose whatsoever, except as otherwise provided in this act.

“Grain” means all commercial field seeds in their natural state, or when hulled, cleaned, dried, graded, or polished; but such term excludes such seeds when otherwise processed and the products of such processing, or when packaged or sacked.

Sec. 2. **Excise tax for handling of grain.**—In lieu of all taxes on grain as property of any person handling grain, an annual excise tax is hereby levied on the handling of grain for all the purposes for which taxes would otherwise be levied on such grain as property in this state measured as follows:

A sum equal to one-half mill per bushel upon all wheat, soybeans, and flax handled in this state in the year hereinafter specified, ascertained as hereinafter provided, plus a sum equal to one-fourth mill per bushel upon all other grain so handled.

Sec. 3. **Shall file statement with the assessor.**—Every person engaged in handling grain shall on May first of each year make and file a statement with the assessor of the taxing

district in which the grain was handled setting forth the number of bushels of each kind of grain handled by him in that district during the year immediately preceding or the part thereof during which he was engaged in handling grain.

A form for making such statement shall be included in the blanks prescribed by the commissioner of taxation.

Sec. 4. Assessor to ascertain number of bushels of grain.—The assessor of each such district, from the statement required by section 3 of this act, or from such other facts and information as he may acquire, shall ascertain the number of bushels of each class of grain mentioned in section 2 of this act handled by each of such person in his district during the preceding year, or part thereof and shall assess the same to such person under the provisions of this act.

The rate or rates imposed by section 2 of this act shall be applied to the number of bushels of each class of grain and the amount resulting therefrom shall constitute the tax to be assessed.

Sec. 5. Payment of tax.—The tax imposed by this act shall be payable at the time or times specified by law for the payment of taxes in respect of taxable personal property, and in the district in which the assessment is made. All the powers and duties vested in or imposed upon the county auditor or the commissioner of taxation, or any other officer or board with respect to the assessment of taxable personal property shall apply to said commissioner and other officers with respect to the assessment of the tax imposed by this act. All rights and privileges of a taxpayer or of any other person in behalf of or in succession to a taxpayer, or with respect to the assessment and payment of taxes levied on personal property, including specifically but without prejudice, all rights of appeal from such personal property and penalty assessments, are hereby conferred upon each such person and made applicable to the assessment and payment of the tax imposed by this act.

Sec. 6. To be entered on personal property list.—All taxes assessed pursuant to this act shall be entered on the proper general personal property list in the taxing district in which the same are required by this act to be assessed, and shall be considered the same as taxes imposed upon personal property, and all provisions of law relating to the collection of personal property taxes and the powers and duties of the county treasurer, the county auditor, and all other officers with respect to the collection and enforcement of personal property taxes shall apply to the collection and enforcement of the tax imposed by this act.

Sec. 7. Distribution of tax.—All taxes levied by and assessed under this act shall, when collected, be distributed by the county auditor and county treasurer to and among the several taxing districts in the same proportion in which such taxing districts are entitled to share in the revenue accruing from the collection of personal property taxes.

Sec. 8. Grain included in statements to be exempt from other taxation.—All grain included in the statements required to be made by this act and upon the handling of which a tax is hereby imposed, shall be exempt from taxation as personal property.

Sec. 9. Application of act.—Nothing in this act shall apply to a farmer in respect to grain raised and stored, kept or found on a farm owned or operated by himself, nor to such grain as shall be handled, held or kept for sale for seed purposes by any person engaged in the business of buying and selling grain for such purposes.

Sec. 10. Assessor to make assessment where no report is filed.—When a person fails to file a statement, or fails to list in the statement any item or items of grain which he is required by section 3 of this act to list therein, the proper assessor shall ascertain as nearly as possible the number of bushels of grain of the various kinds subject to taxation in his taxing district under this act, and thereupon shall add to the assessment of each class or item of taxable property which the taxpayer failed to return or list a penalty of 50 per cent thereof.

Sec. 11. Provisions severable.—The provisions of this act shall be severable. The invalidity of any one provision, section or part shall not affect the validity of the remainder.

Sec. 12. Laws repealed.—That Mason's Minnesota Statutes of 1927, Sections 2350, 2351, 2352, and 2353 are hereby repealed.

Sec. 13. Effective date.—This act shall take effect from the date of passage of this act. The first assessment of taxes hereunder shall be based upon and measured by grain received during the period from March 1, 1940, to May 1, 1941, and thereafter annually on May 1 of each year.

Approved April 28, 1941.