

## CHAPTER 543—H. F. No. 946

*An act relating to tax levies in cities, villages and school districts, and amending Mason's Minnesota Statutes of 1927, Sections 2062, 2063, and 2066, and amending Mason's Supplement 1940, Section 2061.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2061, is hereby amended to read as follows:

"2061. **Tax levy for general purposes limited.**—The total amount of taxes levied by or for any city or village, *having a population of more than 3,000*, for any and all general and special purposes whatsoever, exclusive of taxes levied for special assessments for local improvements on property specially benefited thereby, shall not exceed *in any year the amount hereinafter indicated per capita of the population of such city or village: 1941, \$67.50 per capita; 1942, \$65.00 per capita; 1943, \$62.50 per capita; 1944, \$60.00 per capita; 1945, \$57.50 per capita; 1946, \$55.00 per capita; 1947, \$52.50 per capita; 1948 and thereafter, \$50.00 per capita. In the case of cities or villages having a population of 3,000 or less, such levies shall not exceed in any year the amount hereinafter indicated per capita of the population of such city or village: 1941 and 1942—\$70.00 per capita; 1943—\$67.50 per capita; 1944—\$65.00 per capita; 1945—\$62.50 per capita; 1946—\$60.00 per capita; 1947—\$57.50 per capita; 1948—\$55.00 per capita; 1949—\$52.50 per capita; 1950 and thereafter \$50.00 per capita.*"

Sec. 2. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2062, is hereby amended to read as follows:

"2062. **Tax levy for schools limited.**—The total amount of taxes levied by or for any school district in the state of Minnesota *having a population of more than 5,000* for all general and special school purposes whatsoever including the county school tax of one mill, required to be levied by the statute, but exclusive of any state levy, shall not exceed *in any year the amount hereinafter indicated per capita of the population of such school district: 1941, \$57.50 per capita; 1942, \$55.00 per capita; 1943, \$52.50 per capita; 1944, \$50.00 per capita; 1945, \$47.50 per capita; 1946, \$45.00 per capita; 1947, \$42.50 per capita; 1948 and thereafter \$40.00 per capita; in school districts having a population of 5,000 or less, such levy shall not exceed in any year the amount hereinafter indicated per capita of the population of such school district; 1941 and 1942—\$60.00 per capita; 1943—\$57.50 per capita;*

1944—\$55.00 per capita; 1945—\$52.50 per capita; 1946—\$50.00 per capita; 1947—\$47.50 per capita; 1948—\$45.00 per capita; 1949—\$42.50 per capita; 1950 and thereafter—\$40.00 per capita. *Provided, if in any year the maximum levy specified herein will not amount to \$110,000 in any district, such district in said year may levy in excess of the amounts herein provided but not in excess of \$60.00 per capita and not in excess of \$110,000.*"

Sec. 3. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2063, is amended to read as follows:

"2063. **Additional levies to cover indebtedness.**—*If, prior to the calendar year 1941, any such city, village or school district has incurred by proper authority a valid indebtedness, including bonds, in excess of its cash on hand, plus any amount in any sinking fund for the payment of indebtedness, such city, village or school district, within, but not above, the limits now permitted by law, in addition to the foregoing, may levy sufficient amounts to pay and discharge such excess indebtedness, bonds and interest thereon; but any such additional sums so levied shall be separately levied, and when collected shall be paid into a separate fund and used only for the purpose of paying such excess indebtedness, bonds and interest thereon; provided that nothing in this section, as amended, shall be construed to affect or limit levies heretofore or hereafter made pursuant to Laws 1921, Chapter 417, Section 3, for the retirement of indebtedness incurred prior to April 21, 1921, within the limits then permitted by law, or pursuant to Laws 1929, Chapter 206, for the retirement of indebtedness incurred prior to the calendar year 1929, within the limits then permitted by law. The term indebtedness shall include any indebtedness which any such school district is obligated to pay pursuant to Laws 1935-1936, Extra Session, Chapter 2.*"

Sec. 4. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2066, is hereby amended to read as follows:

"2066. **County auditor to fix amount of levy.**—*If any such municipality shall return to the county auditor a levy greater than herein permitted such county auditor shall extend only such amount of taxes as the limitations herein prescribed will permit; provided if such levy shall include any levy for the payment of bonded indebtedness or judgments, such levies for bonded indebtedness or judgments shall be extended in full, and the remainder of said levies shall be reduced so that the total thereof, including levies for bonds and judgments,*

*shall not exceed such amount as the limitations herein prescribed will permit."*

Sec. 5. To be considered as additional limitation.—This act shall be considered an additional limitation and shall not be construed as in any instance authorizing the levy of total amounts of taxes in any year in excess of the amount allowed by law at the time of the passage of this act.

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

Approved April 28, 1941.

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#### CHAPTER 544—H. F. No. 948

*An act relating to the occupation tax upon the business of mining or producing iron ore or other ores; providing for the disposition of the proceeds of said tax; and appropriating a portion of the proceeds thereof for the purpose of developing the resources and rehabilitating the residents of certain counties; amending Mason's Supplement 1940, Section 2373, 2373-1 and 2373-2.*

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2373, is hereby amended to read as follows:

"2373. Occupation tax on producing ores.—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 10½ per cent for the years 1941 and 1942, and nine 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 thereon to be filed as hereinafter provided."

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2373-1, is hereby amended to read as follows:

"2373-1. Application of act.—All ores mined or produced subsequent to December 31, 1940, shall be subject to the increased rates provided by this act."