

CHAPTER 588—H. F. No. 879.

(AMENDING SECTION 574.02 MINNESOTA STATUTES 1941.)

An act relating to fidelity insurance covering state officers and employes and amending Mason's Supplement 1940, Section 9677-1.

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

Section 1. **Law amended.**—That Mason's Supplement 1940, Section 9677-1, be and the same hereby is amended to read as follows:

"9677-1. **State may take fidelity insurance.**—The *public examiner* from time to time shall make surveys of each department or other agency of the state government to determine the employes in such department or agency whose fidelity should be assured by individual bond or fidelity insurance policy, and the amount of such bond or insurance necessary for each such employe, and shall submit a list thereof to the *commissioner of administration* for his action thereon. The *commissioner* may approve in whole or in part and shall certify his action thereon to the directing head of each such department or agency, who shall require each of the employes so listed to give bond to the state in the amount indicated in such certificate. The *commissioner* in such certificate may direct that, in lieu of individual bonds so required, the directing head of any such department or agency shall procure and keep in effect a schedule or position insurance policy, in such aggregate amount as the *commissioner* shall direct, insuring the fidelity of such department employes in the respective amounts so required, upon a form to be prescribed by the *public examiner*. Such policy may cover also the subordinate officers of such department required by law to give bond to the state, and in the amount which the *commissioner* shall require. The surety upon the bonds of all state officers and state employees required under any law of the state shall be a corporation authorized to act as sole surety upon such official bonds, and all such bonds shall be approved by the attorney general as to form and generally by the *public examiner*, who shall keep an appropriate record of such approval and cause such bond or policy to be filed in the office of the secretary of state."

Approved April 23, 1943.

CHAPTER 589—H. F. No. 1014.

(AMENDING SECTION 299.01 MINNESOTA STATUTES 1941.)

An act relating to royalty taxes, amending Mason's Supplement 1940, Sections 2392-1 and 2392-1a, as amended by Laws 1941, Chapter 545, Sections 1 and 2.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2392-1, as amended by Laws 1941, Chapter 545, Section 1, is amended to read as follows:

"2392-1. **Tax on severance of ore from land—rate.**—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 10½ per cent for the *years 1943 and 1944*, and nine per cent *each year* thereafter."

Sec. 2. **Law amended.**—Mason's Supplement 1940, Section 2392-1a, as amended by Laws 1941, Chapter 545, Section 2, is amended to read as follows:

"2392-1a. **Applicable from December 31, 1942.**—The increased rates provided hereby shall be applicable to all royalties received subsequent to December 31, 1942."

Approved April 23, 1943.

CHAPTER 590—H. F. No. 1015.

(AMENDING SECTIONS 298.01, 298.02 AND 298.22 MINNESOTA STATUTES 1941.)

An act relating to the occupation tax upon the business of mining and producing iron ore or other ores; providing for the disposition of the proceeds of said tax; appropriating a portion of the proceeds thereof for the purpose of developing the resources and rehabilitating the residents of certain counties, creating the iron range resources and rehabilitation commission and amending Laws 1941, Chapter 544, and Mason's Supplement 1940, Sections 2373, 2373-1 and 2373-2 as amended by said law.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2373, as amended by Laws 1941, Chapter 544, Section 1, is 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