

said mine which is converted into pig iron, sponge iron, or powdered iron, within the limits of the State of Minnesota. The taxpayer shall make such election at the time of filing the occupation tax return for said mine.

Subd. 3. If declared unconstitutional. In the event that the credit provided for in *Subd. 2* hereof is found unconstitutional by any court of last resort, then the taxpayer shall be limited to the labor credit herein provided in *Subd. 1* hereof.

Approved April 20, 1945.

CHAPTER 446—H. F. No. 6

An act relating to the organization and administration of the state government and appropriating money therefor.

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

Section 1. Air travel account. The commissioner of administration is authorized to enter into a contract with any airline company regularly engaged in carrying passengers on schedule flights in interstate commerce for the establishment of an air travel account for the State of Minnesota, subject to such terms and conditions as may be necessary and proper to facilitate air travel by officers and employees of the state, and to deposit with the airline company not more than \$500 to the credit of such account.

Sec. 2. Appropriation. The sum of \$500 or so much thereof as may be necessary is hereby appropriated to the commissioner of administration out of the general revenue fund in the state treasury for the purposes of this act.

Approved April 21, 1945.

CHAPTER 447—H. F. No. 173

An act relating to royalty taxes; amending Minnesota Statutes 1941, Section 299.01, as amended by Laws 1943, Chapter 589, Sections 1 and 2.