

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.

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#### 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.

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#### 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.*

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

Section 1. Minnesota Statutes 1941, Section 299.01, as amended by Laws 1943, Chapter 589, Sections 1 and 2, is amended to read as follows:

*299.01. 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 1945 and 1946* and nine per cent each year thereafter.

The increased rates provided hereby shall be applicable to all royalties received subsequent to December 31, 1944.

Approved April 21, 1945.

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#### CHAPTER 448—H. F. No. 174

*An act relating to the occupation tax upon the business of mining and producing iron ore or other ores; amending Minnesota Statutes 1941, Section 298.01, as amended by Laws 1943, Chapter 590, Section 1; repealing Laws 1943, Chapter 590, Section 2.*

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

Section 1. Minnesota Statutes 1941, Section 298.01, as amended by Laws 1943, Chapter 590, Section 1, is amended to read as follows:

*298.01. 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 1945 and 1946*, and nine per cent each year 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. *All ores mined or pro-*