

CHAPTER 192—S. F. No. 163

An act relating to aid to dependent children, amending Minnesota Statutes 1945, Section 256.74, Subdivision 1.

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

Section 1. Minnesota Statutes 1945, Section 256.74, Subdivision 1, is amended so as to read as follows :

256.74. Assistance. Subdivision 1. Amount. The amount of assistance which shall be granted for any dependent child shall be determined by the county agency with due regard to the resources and necessary expenditures of the family and the conditions existing in each case and in accordance with the rules and regulations made by the state agency and shall be sufficient, when added to all other income and support available to the child, to provide such child with a reasonable subsistence compatible with decency and health, not to exceed \$50.00 per month for the first child and not to exceed \$20.00 per month for the second child and *not to exceed \$15.00 per month for each additional child in the same home.*

Sec. 2. Effective date. This act shall take effect and be in force from and after July 1, 1947.

Approved April 2, 1947.

CHAPTER 193—S. F. No. 621

An act relating to the tax upon taconite and the apportionment of the proceeds thereof, and amending Minnesota Statutes 1945, Section 298.27 and Section 298.28.

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

Section 1. Minnesota Statutes 1945, Section 298.27, is amended to read as follows :

298.27. Collection and payment of tax. The tax provided by section 298.24 shall be collected and paid in the same manner and at the same time as provided by law for the payment of the occupation tax. Reports shall be made and hearings held upon the determination of the tax at the same times and in the same manner as provided by law for the occupation tax. The commissioner of taxation shall have authority to make reasonable regulations as to the form and manner of filing reports necessary for the determination of

the tax hereunder, and by such regulations may require the production of such information as may be reasonably necessary or convenient for the determination *and apportionment* of the tax. All the provisions of the occupation tax law with reference to the assessment, determination, and collection of the occupation tax, including all provisions for penalties and for appeals from or review of the orders of the commissioner of taxation relative thereto, are hereby made applicable to the tax imposed by section 298.24, except in so far as inconsistent herewith.

Section 2. Minnesota Statutes 1945, Section 298.28, is amended to read as follows:

298.28. Proceeds to general fund of the state and various taxing districts. The proceeds of the tax collected under section 298.24 shall be distributed by the state treasurer, upon certificate of the commissioner of taxation, to the general fund of the state and to the various taxing districts in which the lands from which the taconite was mined or quarried were located in the following proportions: one-fourth thereof to the city, village or town; one-fourth thereof to the school district; one-fourth thereof to the county; one-fourth thereof to the state. *If the mining and concentration, or different steps in the concentration, are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing one-half of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to concentration giving due consideration to the relative extent of such operations performed in each such taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner.* The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund.

Approved April 2, 1947.