

if they were all to be paid for a twelve months' period, would not exceed the funds provided for that purpose in this act.

Sec. 11. **Unobligated balances.** The unobligated balances on hand as of June 30, 1948, and June 30, 1949, in the several appropriations and accounts of each of the departments or divisions for which an appropriation is made herein out of the general revenue fund, are hereby cancelled into the general revenue fund as of June 30, 1948, and June 30, 1949, and the unobligated balances on hand as of June 30, 1948, and June 30, 1949, appropriated out of any other funds, shall be cancelled into the fund from which they are appropriated as of June 30, 1948, and June 30, 1949. The provisions of this section shall not apply to aid contributions, or reimbursements received from the Federal government by the state; and all such federal aid, contributions or reimbursements are hereby reappropriated for the purpose of supplementing the appropriations herein provided.

Approved April 25, 1947.

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#### CHAPTER 540—H. F. No. 1568

*An act relating to royalty taxes; amending Minnesota Statutes 1945, Section 299.01.*

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

Section 1. Minnesota Statutes 1945, Section 299.01, 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, 1947, 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 11 per cent.

The increased rate provided hereby shall be applicable to all royalties received subsequent to December 31, 1946.

Approved April 25, 1947.