

[247.14] **Sec. 4. Vocational training for feeble-minded persons.** The Owatonna State School shall be used as the state institution to provide academic education and vocational training for all those feeble-minded persons who may through such education and training be prepared for return to society as self-supporting individuals.

[247.15] **Sec. 5. Selection of trainees.** The director of the division of public institutions shall provide for admission to the Owatonna State School of all those persons committed as feeble-minded who, in his opinion, may benefit from academic education and vocational training and through such education and training be prepared for return to society as self-supporting individuals. When it has been determined by the superintendent that any individual admitted to the Owatonna State School will no longer profit by a continuation of residence there, he shall be removed by the director of the division of public institutions and placed where he may be more adequately cared and provided for.

[247.16] **Sec. 6. Superintendent, appointment of.** The director of the division of public institutions shall appoint a superintendent at the Owatonna State School and fix the compensation for his services.

[247.17] **Sec. 7. Duties imposed upon director of social welfare.** All the powers and duties of the superintendent of the State Public School for Dependent and Neglected Children at Owatonna with reference to children committed to said school prior to July 1, 1947, are hereby transferred to, vested in, and imposed upon the director of social welfare.

**Sec. 8. Repeal of sections 247.01 to 247.10.** Minnesota Statutes 1945, Chapter 247, is hereby repealed.

**Sec. 9. Effective date.** This act shall take effect and be in force from and after July 1, 1947.

Approved March 13, 1947.

---

#### CHAPTER 92—H. F. 792

*An act relating to destruction of Income Tax returns; amending Minnesota Statutes 1945, Section 290.91.*

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

Section 1. Minnesota Statutes 1945, Section 290.91, is amended to read as follows:

290.91. **Destruction of income tax returns.** The commissioner of taxation is hereby authorized to destroy all income tax returns, including audit reports, orders and correspondence relating thereto, which have been on file in his office for a period of five years or more. *The commissioner may, in his discretion, before destruction, make copies thereof by microfilm, photostat or other similar means.* Such copies, when certified to by the commissioner, shall be admissible in evidence in the same manner and be given the same effect as the original documents destroyed.

Approved March 13, 1947.

---

#### CHAPTER 93—H. F. No. 906

*An act relating to the taxation of iron sulphides; amending Minnesota Statutes 1945, Sections 298.23, 298.24, 298.25 and 298.26.*

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

Section 1. Minnesota Statutes 1945, Section 298.23, is amended to read as follows:

298.23. **Taconite and iron sulphides defined.** For the purpose of sections 298.23 to 298.28, "taconite" is defined as ferruginous chert or ferruginous slate in the form of compact, siliceous rock, in which the iron oxide is so finely disseminated that substantially all of the iron-bearing particles of merchantable grade are smaller than 20 mesh. Taconite may be further defined as ore-bearing rock which is not merchantable as iron ore in its natural state, and which cannot be made merchantable by simple methods of beneficiation involving only crushing, screening, washing, jigging, drying, or any combination thereof. *"Iron sulphides" are defined as chemical combinations of iron and sulphur (mineralogically known as pyrrhotite, pyrites or marcasite), in relatively impure condition, which are not merchantable as iron ore and which cannot be made merchantable by the simple methods of beneficiation above described.*

Sec. 2. Minnesota Statutes 1945, Section 298.24, is amended to read as follows: