

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:

298.24. **Tax imposed.** There is hereby imposed upon taconite *and iron sulphides*, and upon the mining and quarrying thereof, and upon the production of iron ore concentrate therefrom, and upon the concentrate so produced, a tax of five cents per ton of merchantable iron ore concentrate as shipped therefrom, plus one-tenth of one cent per ton for each one per cent that the iron content or such shipping product exceeds 55 per cent, when dried at 212 degrees Fahrenheit.

Sec. 3. Minnesota Statutes 1945, Section 298.25 is amended to read as follows:

298.25. **Additional taxes.** Such tax shall be in addition to the occupation tax imposed upon the business of mining and producing iron ore and in addition to the royalty tax imposed upon royalties received for permission to mine and produce iron ore. Except as herein otherwise provided, it shall be in lieu of all other taxes upon such taconite *and iron sulphides*, or the lands in which *they* are contained, or upon the mining or quarrying thereof, or the production of concentrate therefrom, or upon the concentrate produced, or upon the machinery, equipment, tools, supplies and buildings used in such mining, quarrying or production. Nothing herein shall prevent the assessment and taxation of the surface of such lands at their value thereof without regard to the taconite *or iron sulphides* therein, nor the assessment and taxation of merchantable iron ore or other minerals, or iron-bearing materials other than taconite *or iron sulphides* in such lands in the manner provided by law, *nor the assessment and taxation of facilities used in producing sulphur or sulphur products from iron sulphide concentrates, or in refining such sulphur products, under the general property tax laws.*

Sec. 4. Minnesota Statutes 1945, Section 298.26, is amended to read as follows:

298.26. **Tax on unmined iron ore or iron sulphides.** In any year in which at least 1,000 tons of iron ore concentrate is not produced from any 40-acre tract or governmental lot containing taconite *or iron sulphides*, a tax may be assessed upon the taconite *or iron sulphides* therein at the mill rate prevailing in the taxing district and spread against the assessed value of the taconite *or iron sulphides*, such assessed value to be determined in accordance with existing laws. The amount of the tax spread under authority of this section by reason of the taconite *and iron sulphides* in any tract of land shall not exceed \$1.00 per acre.

Approved March 13, 1947.