

## CHAPTER 664—H. F. No. 1608

*An act relating to labor credits; amending Minnesota Statutes 1949, Section 298.02, Subdivision 1.*

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

Section 1. Minnesota Statutes 1949, Section 298.02, Subdivision 1, is amended to read:

**298.02 Low grade ore. Subdivision 1. Credit for cost of labor.** For the purpose of increasing employment and the utilization of low-grade, underground, and high labor cost ores, any taxpayer on whom a tax is imposed by reason of the provisions of Minnesota Statutes 1949, Section 298.01, shall be allowed a credit against the occupation tax as computed in said section because of the mining or production of ore from any mine, in an amount *calculated as follows:*

(a) *In the case of underground mines or mines in which, in the year in question, more than fifty per cent of the crude ore produced had been beneficiated by jigging, heavy media, roasting, drying by artificial heat, sintering, magnetic separation, flotation, agglomeration or any process requiring fine grinding, ten per cent of that part of the cost of labor employed by said mine or in the beneficiation of such ore at or near said mine in said calendar year in excess of 50 cents and not in excess of 65 cents per ton of the merchantable ore produced during that year, and fifteen per cent of that part of the cost of such labor in excess of 65 cents per ton; the expression, "crude ore produced", as used herein, means ores produced for shipment or for beneficiation and shipment, not including materials rejected by sorting or dry screening while loading; the expression "merchantable ore produced" as used herein means ores which as mined or as mined and beneficiated, are ready for shipment as a merchantable product.*

(b) *In the case of other mines, ten per cent of the amount by which the average cost per ton of labor employed at said mine, or in the beneficiation of such ore at or near the mine, exceeds 50 cents, but does not exceed 65 cents, plus fifteen per cent of the amount by which such average labor cost per ton exceeds 65 cents, multiplied by the number of tons of ore produced at said mine, not exceeding 100,000 tons, and ten per cent of the amount by which such average cost*

*per ton of such labor exceeds 80 cents, multiplied by the number of tons of ore produced at said mine in excess of 100,000; provided, however, that in no event shall the credit allowed hereunder be in excess of 75 per cent, as applied to underground and taconite operations, and 60 per cent, as applied to all other operations, of the total of the tax computed under the provisions of Minnesota Statutes 1949, Section 298.01.*

Approved April 21, 1951.

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CHAPTER 665—H. F. No. 1615

[Not Coded]

*An act relating to salaries of county officers in certain counties; amending Laws 1947, Chapter 476, Sections 1 and 5, as amended.*

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

Section 1. Laws 1947, Chapter 476, Section 1, as amended by Laws 1949, Chapter 370, Section 1, is amended to read:

Section 1. **Otter Tail County; salaries of county officers.** In all counties of this state with a population of 50,000 but less than 60,000 inhabitants, based on the population according to the then last preceding state or federal census, the respective county officers shall receive as compensation for services rendered by them for their respective counties, annual salaries as follows:

(1) County Auditor .....	\$4800.00
(2) County Treasurer .....	\$4800.00
(3) Judge of Probate Court .....	\$4800.00
(4) Register of Deeds .....	\$4800.00
(5) County Superintendent of Schools ...	\$4500.00
(6) Sheriff .....	\$4800.00
(7) Clerk of District Court .....	\$4500.00
(8) County Attorney .....	\$4000.00
(9) County Commissioners .....	\$1200.00