

category and thereupon purchases thereof shall be made in the manner otherwise provided by law.

Approved April 23, 1953.

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CHAPTER 672—H. F. No. 1116

*An act relating to airline companies and the taxation of the flight property thereof; amending Minnesota Statutes 1949, Section 270.071, Subdivision 7, and Section 270.074, Subdivision 1, and adding a new subdivision.*

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

Section 1. Minnesota Statutes 1949, Section 270.071, Subdivision 7, is amended to read:

Subd. 7. "Equated plane hours" means hours spent by aircraft in flight weighted according to the cargo capacity of each aircraft.

Sec. 2. Minnesota Statutes 1949, Section 270.074, Subdivision 1, is amended to read:

**270.074 Value, determination; ratio of tax.** Subdivi-

1. The commissioner shall determine the full and true valuation of all flight property operated or used by every airline company in air commerce in this state. The valuation apportioned to this state of such flight property shall be the proportion of the total valuation thereof determined on the basis of the total of the following percentages:

(1) 33 1/3 percent of the percentage which the total tonnage of passengers, express and freight first received by the airline company in this state during the preceding calendar year plus the total tonnage of passengers, express and freight finally discharged by it within this state during the preceding calendar year is of the total of such tonnage first received by the airline company or finally discharged by it, within and without this state during the preceding calendar year.

(2) 33 1/3 percent of the percentage which, in equated plane hours, the total time of all aircraft of the airline company in flight in this state during the preceding calendar year, is of the total of such time in flight within and without this state during the preceding calendar year.

(3) 33 1/3 percent of the percentage which the number of revenue ton miles of passengers, mail, express and freight flown by the airline company within this state during the pre-

ceding calendar year is of the total number of such miles flown by it within and without this state during the preceding calendar year.

[Subd. 2.] *The method prescribed by subdivision 1 shall be presumed to determine fairly and correctly the value of the flight property of an airline allocable to this state. Any airline aggrieved by the valuation of the flight property or the application to its case of the apportionment methods prescribed by section 270.074, subdivision 1, may petition the commissioner for determination of the valuation or the apportionment thereof to this state by the use of some other method. Thereupon, if the commissioner finds that the application of the methods prescribed by section 270.074, subdivision 1, will be unjust to the airline, he may allow the use of the methods so petitioned for by the airline, or may determine the valuation or apportionment thereof by other methods if satisfied that such other methods will fairly reflect such valuation or apportionment thereof.*

Sec. 3. Minnesota Statutes 1949, Section 270.074, Subdivision 2, is amended to read:

Subd. 2. [Subd. 3.] The flight property of every airline company shall be assessed at  $33 \frac{1}{3}$  percent of the full and true value thereof apportioned to this state under subdivision 1 of this section.

Approved April 23, 1953.

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## CHAPTER 673—H. F. No. 1192

[Coded]

*An act relating to persons convicted of certain crimes, providing for their commission [commitment] to the director of the division of public institutions, and for the voluntary admission of certain persons to an institution under the management of the director of the division of public institutions for diagnosis and treatment.*

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

Section 1. [246.43] **Persons convicted of certain crimes.** Subdivision 1. **Commitment, presentence examination.** If a person who is 21 years of age or older at the time of his apprehension is convicted under sections 617.01, 617.02, 617.08, or 617.13, the court may commit him to the director of the division of public institutions of the department of social security for a presentence social, physical and mental examina-