

CHAPTER 785—S. F. No. 936

[Coded]

An act relating to the occupation tax upon the business of mining or producing iron ore concentrates from taconite and appropriating from the general revenue fund a portion of the receipts from such tax to governmental units in which such taconite operations are conducted.

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

Section 1. [298.32] **Occupation tax on taconite, distribution.** For the year 1958 and each year thereafter there is hereby appropriated from the general revenue fund, for the purposes hereinafter set forth, 50% of all amounts paid and credited into said fund from the proceeds of taxes paid upon the mining and production of taconite and taconite concentrates under the provisions of law relating to occupation taxes on the business of mining or producing iron ore; provided, the amount so appropriated shall in no event exceed five cents per ton of taconite concentrates produced by reason of which such taxes were paid. The amounts so appropriated shall be distributed among and paid to the various governmental subdivisions in which the taconite operations, by reason of which such taxes were paid, were conducted in the following proportion: 25% thereof to the city, village or town; 50% thereof to the school district; 25% thereof to the county. The amounts so appropriated shall be paid by the state treasurer upon certificate of the commissioner of taxation, who shall make such apportionment. If the mining and concentration of such taconite and taconite concentrates or different steps in either thereof are carried on in more than one such taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40% of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the taxing districts in the same proportion as the general ad valorem tax levy thereof. The amount distributed to any city, village or school district un-

der the provisions hereof shall not be included in computing the permissible levies of such city, village or school district under Minnesota Statutes 1953, Sections 275.11 or 275.12, as amended, so long as such levies are based upon a population not exceeding the population used as the basis for spreading the tax levy in the year 1956. In the event that as a result of taking any census the population basis for computing the limit of levies under such sections is increased above the population used as a basis for spreading the tax levy in the year 1956, or in the event that the basis of either section 275.11 or 275.12 is changed to a basis other than population, the amount of the tax distributed pursuant hereto shall be included in computing the permissible levies under either of said sections.

Approved April 27, 1957.

CHAPTER 786—S. F. No. 1065

An act relating to the terms of district courts; amending Minnesota Statutes 1953, Section 484.18.

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

Section 1. Minnesota Statutes 1953, Section 484.18 is amended to read:

484.18 Tenth judicial district. General terms of district court in the counties constituting the tenth judicial district shall be held each year at the time herein specified:

Fillmore County: On the second Monday in April and the second Monday in October.

Freeborn County: On the *fourth* Monday in *March*, the second Monday in *September* and the *first* Monday in *December*.

Mower County: On the second Monday in January, the first Monday in June, and the second Monday in November.

When any general term in any of said counties shall be adjourned for a period of more than 30 days, and issues of fact in any action are joined more than eight days before the first day of any adjourned term, then, and in that case, such action may be brought on for trial at the beginning of said adjourned term; such notice of trial shall be filed with the clerk at least six days before the beginning of such adjourned term and shall serve as a note of issue.