

investigation relating to the laws and policy of the state dealing with the production, processing, marketing and sale of all agricultural products, including dairy products, and the breeding and marketing of livestock. The program of the commission shall be expanded to include a study of the regulation of the business of livestock buyers, and hay, flax straw and flax tow dealers and truck and warehouse grain buyers.

Sec. 3. Meetings. The commission may hold meetings at such times and places as it may designate. It shall select a chairman, and such other officers from its membership as it may deem necessary.

Sec. 4. Witnesses, employees. The commission may subpoena witnesses and records, and employ such assistants as it deems necessary to perform its duties effectively. It may do all the things necessary and convenient to enable it to perform its duties.

Sec. 5. Cooperation. The revisor of statutes and every other state agency shall cooperate with the commission in all respects so that its purpose may be accomplished. The commission shall use the personnel and facilities of the legislative research committee to the extent they are available.

Sec. 6. Report. The commission shall make a report to the legislature on or before January 15, 1959, setting forth its recommendations for legislation.

Sec. 7. Expenses. The members of the commission shall be reimbursed for all expenses actually and necessarily incurred in the performance of their duties. Reimbursement shall be made according to the rules governing state employees.

Sec. 8. Appropriation. The sum of \$15,000, or so much thereof as may be necessary is hereby appropriated from the state treasury for the use of this commission in performing the duties imposed under the provisions of this act. For the payment of its expenditures, the commission shall draw its warrants upon the state treasurer, which warrants shall be signed by the chairman and one other member of the commission, and the auditor shall then approve and the treasurer pay such warrant as and when presented.

Approved May 2, 1957.

EXTRA SESSION

CHAPTER 9—H. F. No. 12

An act relating to gross earnings refunds to school districts, providing for the payment of such refunds and making

certain of these appropriations available on passage of this act; amending Minnesota Statutes 1953, Section 128.22, as amended.

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

Section 1. Minnesota Statutes 1953, Section 128.22, as amended by Laws 1955, Chapter 689, is amended to read:

128.22 Gross earnings aid. Subdivision 1. Computation. When the properties of any school district in this state are made up, to the extent of at least 20 percent in value, of property which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, such district shall receive annually a refund from such gross earnings taxes in the amount that would be produced by a tax on such exempt property at the current tax rate for school purposes in the school district, including the rate for non-resident high school children levied by the county provided that any district which has 18 percent in value of such exempt property and presently receiving gross earnings refund shall continue to receive it until June 30, 1959. For the purposes of determining the amount of this refund, the value of such exempt property shall be set at 30 percent of its full and true value except that in no case shall the assessed value of said exempt property for this purpose exceed such an amount as when added to the assessed value of all other property in the school district exceed \$3,000 per resident pupil unit. In the determination of the amounts to which the school districts shall be entitled in the distribution of any state aids that are based upon total valuation per pupil this valuation shall be included.

Subd. 3. Application. Any school district entitled to a tax refund under the provisions of this section shall apply to the state auditor on or before July 1 of each year for such a refund and the state auditor shall immediately secure the necessary information on the valuation of the railroad property located in such a district from the railroad and warehouse commission subject to taxation under the gross earnings tax act, except rolling stock and the main tracks, and the local school tax rate in such a district, and compute the same. For the purposes of this section the railroad valuation shall be taken as of December 31 of the year preceding the application, the taxable valuation as of January 1 of the year of the application, the tax rates of the year of the application and the enrollments as of June 1 of the year of application. He shall forthwith draw a warrant on the state treasurer for such a refund to be paid from the appropriation otherwise made for *that purpose*.

Subd. 5. Valuation of taxable property. For the purpose of determining the applicability of this section to any school district, the taxable valuation of taxable property shall be 30 percent of the full and true value of such property as determined by the equalization aid review committee, and the valuation of the exempt property shall be the full and true value of the exempt property as reported annually by the railroad and warehouse commission. For the purpose of determining refunds the taxable valuations of such property shall be taken at 30 percent of the assessed valuations as adjusted by the equalization aid review committee *and the valuation of the exempt property shall be taken at 30 percent of its full value.*

Subd. 6. *Any school district qualified to receive gross earnings tax refunds under the provisions of this act may make application to the state auditor on or before the first day of March of each year for one-half of the estimated tax refund which the school district is entitled to. The state auditor shall then investigate the qualifications of the school district and if he finds it is entitled to the refund as provided by this act he shall immediately then advance one-half of the payment due the district under this act and then pay the remainder to the school district the following October.*

Sec. 2. There may be appropriated from the general fund for the biennium ending June 30, 1959, not to exceed the sum of \$2,369,790.99 to be available to the following districts in the amounts indicated upon qualification therefor under this act:

School District	County	Fiscal Year Ending	Amount
Independent No. 81	Clay	1957	\$ 55,142.10
Independent No. 81	Clay	1958	55,142.10
Independent No. 6	Crow Wing	1957	301,101.60
Independent No. 6	Crow Wing	1958	337,500.00
District No. 36	Crow Wing	1957	32,241.50
District No. 36	Crow Wing	1958	32,241.50
County	Lake	1957	358,620.00
County	Lake	1958	378,000.00
Independent No. 1	St. Louis	1957	305,487.00
Independent No. 1	St. Louis	1958	312,000.00
Independent No. 152	Stearns	1957	29,553.86
Independent No. 152	Stearns	1958	32,928.86
Independent No. 78	Todd	1957	41,781.04
Independent No. 78	Todd	1958	41,781.04
Independent No. 1	Wilkin	1957	27,981.45
Independent No. 1	Wilkin	1958	28,288.94

*act
see app
Sec. 3.*

Sec. 3. There is hereby appropriated from the general fund for the year ending June 30, 1959, the sum of \$1,217,882.44 to be available to the following districts in the amounts indicated upon qualification therefor under this act:

School District	County	Fiscal Year Ending	Amount
Independent No. 81	Clay	1958	\$ 61,222.94
Independent No. 6	Crow Wing	1958	382,659.03
District No. 36	Crow Wing	1958	27,116.13
County	Lake	1958	342,173.82
✓ Independent No. 1	St. Louis	1958	289,850.00
Independent No. 152	Stearns	1958	33,847.12
Independent No. 78	Todd	1958	42,587.68
Independent No. 1	Wilkin	1958	38,425.72

Other provisions of this act or of other existing statutes notwithstanding, for the fiscal year ending in 1958 the aggregate sum of apportionment, income tax aid, gross earnings refunds for maintenance only and other special state aids, exclusive of transportation and school lunch reimbursement aid and any funds paid for the education of disabled children, paid to any district for a given school year shall not exceed \$275 per pupil unit in average-daily attendance in said district's school during the same school year, provided that any reduction in any of these refunds resulting from the \$275 per pupil limitation shall be effective only to the extent of 50 percent of such reduction. For the fiscal year ending in 1958, if in any school district qualifying for gross earnings refunds a 20 mill tax on the adjusted assessed valuation of the property in such district reported by the department of taxation to the equalization aid review committee as of March 1, 1957, and approved by said committee: (a) would have produced more than the levy in dollars made by the board of such district for all school purposes on October 10, 1956, then the net amount of gross earnings refunds as computed under sections 1 and 2 shall be reduced by an amount equal to the difference between the total amount levied locally and the amount which said 20 mill tax would have produced, or (b) would have produced less than the levy in dollars made by the board of such district for all school purposes on October 10, 1956, then the net amount of gross earnings refund as computed under sections 1 and 2 shall be increased by an amount equal to the difference between the amount which said 20 mill tax would have produced and the total amount levied locally; provided, that if the aggregate sum of the amounts appropriated for gross earnings refunds for the fiscal year ending in 1958 is insufficient to pay the total of the net amounts payable under

*20 mill
levy
Oct 10, 1956*

50%

this section as adjusted in parts (a) and (b) herein, the net refund due each district shall be prorated.

Approved May 2, 1957.

EXTRA SESSION
CHAPTER 10—S. F. No. 2
[Coded]

An act providing for the regulation of railroads by the Minnesota Railroad and Warehouse Commission and repealing Minnesota Statutes 1953, Sections 216.06 to 216.09, inclusive, 216.12, 216.19 to 216.23, inclusive, 216.34 to 216.64, inclusive, 216.66 and 216.68, 217.01 to 217.37, inclusive, 217.39 to 217.44, inclusive, all of Chapter 218, and Laws 1953, Chapter 145.

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

Section 1. [218.011] **Definitions.** Subdivision 1. For the purposes of this Act, the following terms shall have the meanings given them in this section.

Subd. 2. "Common Carrier" shall mean all railroad companies, except private railroads; express companies; sleeping-car companies; and all persons, natural or artificial, engaged in such transportation as aforesaid common carriers for hire.

Subd. 3. "Railroad" shall include all bridges, car floats, lighters and ferries used by or operated in connection with any railroad; and also all the road in use by any common carrier operating a railroad, whether owned or operated under a contract, agreement or lease; and also all switches, spurs, tracks, terminals and terminal facilities of every kind used or necessary in the transportation of the persons or property designated herein, including all freight depots, yards and grounds, used or necessary in the transportation or delivery of any such property.

Subd. 4. "Transportation" shall include locomotives, cars and other vehicles, vessels and all instrumentalities and facilities of shipment or carriage, irrespective of ownership or of any contract, express or implied, for the use thereof, and all services in connection with the receipt, delivery, elevation and transfer in transit, ventilation, refrigeration, or icing, storage and handling of property transported.