

EXTRA SESSION

CHAPTER 84—S. F. No. 200

An act to amend Minnesota Statutes 1957, Section 132.05, Subdivision 1, relating to the number of months per year which each child shall be required to attend school.

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

Section 1. Minnesota Statutes 1957, Section 132.05, Subdivision 1, is amended to read :

132.05 Subdivision 1. **Ages and term.** Every child between seven and 16 years of age shall attend a public school, or a private school, *for a period of not less than nine months during any school year.* No child shall be required to attend a public school more than ten months during any school year.

Approved July 2, 1959.

EXTRA SESSION

CHAPTER 85—S. F. No. 179

An act relating to the taxation of exempt real and personal property leased, loaned or made available to individuals, associations or corporations in connection with a business conducted for profit; and relating to the ceding of jurisdiction to the United States on certain lands owned by the United States; amending Minnesota Statutes 1957, Section 272.01, Subdivision 3 as amended by Chapter One, Laws of Minnesota Special Session 1959; and amending Minnesota Statutes 1957 Section 1.042, Subdivision 2, and by adding a new subdivision thereto.

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

Section 1. Minnesota Statutes 1957, Section 272.01, subdivision 3, as amended by Chapter 1, Laws of Minnesota Special Session 1959, is amended to read :

Subd. 3. The provisions of subdivision 2 shall not apply to :

(A) Federal property for which payments are made in lieu of taxes in amounts equivalent to taxes which might otherwise be lawfully assessed ;

(B) Real estate exempt from ad valorem taxes and taxes in lieu thereof which is leased, loaned or otherwise made

available to telephone companies or electric, light and power companies upon which personal property consisting of transmission and distribution lines is situated and assessed pursuant to sections 273.37, 273.38, 273.40 and 273.41, or upon which are situated the communication lines of express, railway, telephone or telegraph companies, and pipelines used for the transmission and distribution of petroleum products;

(C) Property presently owned by any educational institution chartered by the territorial legislature;

(D) *Inventories of raw materials, work in process and finished goods and machinery and equipment owned by the Federal government and leased, loaned or otherwise made available and used by private individuals, associations or corporations in connection with the production of goods for sale to the Federal government.*

Sec. 2. The provisions of section 1 shall apply to taxes for the year 1959 and subsequent years.

Sec. 3. Minnesota Statutes 1957, Section 1.042, subdivision 2, is amended to read:

Subd. 2. **Jurisdiction ceded to United States.** So far as jurisdiction, *exclusive or partial*, in or over any land or place in this state now owned or hereafter acquired by the United States for any purpose specified in subdivision 1 *heretofore has been accepted or hereafter is accepted by the head or other authorized officer of any department or independent establishment or agency of the United States as provided by the laws of the United States*, such jurisdiction is hereby ceded to the United States, subject to *the conditions and reservations of subdivision 3*. When the premises abut upon the navigable waters of this state, such jurisdiction shall extend to and include the underwater lands adjacent thereto lying between the line of low-water mark and the bulkhead or pier-head line as now or hereafter established.

Sec. 4. Minnesota Statutes 1957, Section 1.042 is amended by adding a new subdivision 3 as follows:

Subd. 3. Conditions and reservations. The right of the state to cause its civil and criminal process to be executed in any such land or place is hereby reserved to the state. The state further reserves the right to impose the following taxes:

(A) *an income tax on persons residing in such land or place or receiving income from transactions occurring or services performed in such land or place;*

(B) *a sales or use tax levied on or measured by sales, receipts from sales, purchases, storage, or use of tangible personal property in such land or place;*

(C) *a tax on personal property situated within such land or place, or on the use of personal property by a private individual, association, or corporation within such land or place, except such personal property as is owned by the United States or is by law exempt from taxation; and*

(D) *a tax on the use of real property within such land or place by a private individual, association or corporation.*

Sec. 5. Sections 3 and 4 shall not be construed as validating any purported ceding of jurisdiction heretofore made, including any ceding of jurisdiction where such jurisdiction was not required by or under the constitution or laws of the United States.

Approved July 2, 1959.

EXTRA SESSION
CHAPTER 86—H. F. No. 153

[Coded]

An act relating to arson in pine forests; providing for penalties thereof.

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

Section 1. [621.066] **Arson in pine forest.** Every person who shall wilfully burn over, or cause to be burned over, any pine lands of another shall be guilty of a felony and punishable by imprisonment in the state prison for not less than one year or more than three or a fine of not more than \$1,000, or both.

Sec. 2. **Effective date.** Section 1 shall take effect on July 1, 1959.

Approved July 2, 1959.

EXTRA SESSION
CHAPTER 87—H. F. No. 69

An act relating to the emergency powers of the executive council; appropriating moneys therefor; amending Minnesota Statutes 1957, Section 9.061, Subdivision 6.