

*such bonds shall mature in not exceeding five years from their respective dates of issue, in principal amounts not exceeding in any calendar year, with the principal amount of all other municipal state-aid street obligations maturing in such year, the total amount of the last annual allotment preceding the bond issue received by the municipality from the construction account in the municipal state-aid street fund.* All interest on the obligations shall be paid out of the municipality's normal maintenance account in the municipal state-aid street fund. *The Any such obligations may be made general obligations, but if moneys of the municipality other than moneys received from the municipal state-aid street fund, are used for payment of the obligations, the moneys so used shall be restored to the appropriate fund from the moneys next received by the municipality from the construction or maintenance account in the municipal state-aid street fund which are not required to be paid into a sinking fund for obligations.*

Approved April 20, 1961.

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CHAPTER 605—H. F. No. 971

[Not Coded]

*An act relating to Clay county; providing for the imposition of a tax upon persons, copartnerships, companies, joint stock companies, corporations, and associations however organized engaged therein in the business of removing gravel from gravel pits or deposits of gravel, for enforcing and collecting the same and prescribing penalties for violations thereof.*

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

Section 1. Every person engaged in the business of removing gravel from gravel pits or deposits of gravel in Clay county, hereinafter called the operator, shall pay to said county an occupation tax in such amount as the board of county commissioners may determine to be necessary for the purposes set forth in section 5, but not to exceed five cents on each cubic yard of gravel removed from a gravel pit or deposit of gravel in Clay county after the effective date of this act. Such tax shall be computed and be due and payable as hereinafter provided.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

Sec. 2. Subdivision 1. Every person so engaged in the removal of gravel shall at such times as are hereinafter provided, make and file with the county auditor of Clay county, under oath, a correct report in such form and containing such information as he may require, covering each quarter beginning January 1, April 1, July 1, and October 1 of each year. The first report hereunder shall be made and filed on July 1, 1961, covering the period between the effective date of the act and June 30, 1961, and thereafter on October 1, January 1, April 1, and July 1 of each year covering the preceding quarter of the calendar year. The operator shall compute the amount of the tax due on the basis of the information contained in such report.

Subd. 2. The tax computed in such report shall be due and payable to the county treasurer of Clay county on the first day of the quarter next following the quarter for which the report is due.

Sec. 3. If any person subject to this act fails to make the report required by section 2, subdivision 1, of this act or files an erroneous report, the county auditor shall determine the amount of the tax due for the quarter in question and shall notify such person by registered mail of the amount of the tax as so determined. Such person may within 30 days from the date of mailing of such notice file written statement of the objections to the amount of the taxes so determined in the office of the county auditor. Thereafter the statement of objections shall be deemed to be a petition under Minnesota Statutes 1957, Chapter 278, and sections 278.02 to 278.13 shall be applicable thereto.

Sec. 4. Subdivision 1. It is unlawful for any person to remove any gravel from any gravel pit or deposit of gravel in Clay county unless all taxes due under this act have been paid or objections thereto have been filed as provided in section 3 of this act.

Subd. 2. The commission of an act which is unlawful under the provisions of subdivision 1 of this section is a misdemeanor.

Sec. 5. Subdivision 1. All moneys collected as taxes under this act shall be deposited in the county treasury and credited as follows:

- Ninety percent to the county road and bridge fund; and
- Ten percent to the reserve fund for the restoration

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of abandoned gravel pits or deposits of gravel, which is hereby created in the county treasury, and is hereinafter referred to as the reserve fund.

Subd. 2. All moneys deposited and credited as provided in subdivision 1 of this section shall be expended only for the maintenance of roads travelled by trucks hauling gravel or for the restoration of abandoned gravel pits or deposits of gravel, as the case may be. The board of county commissioners shall determine where, when, and how such moneys shall be expended but such moneys in the reserve fund shall be expended only upon lands to which the county holds title or upon lands forfeited to the state of Minnesota as trustee, for nonpayment of taxes.

Sec. 6. For all purposes of this act the word "person" shall be construed to include individuals, copartnerships, companies, corporations, and all associations, however and for whatever purpose organized.

Sec. 7. This act shall become effective only after its approval by a majority of the members of the board of county commissioners of Clay county and upon compliance with the provisions of Laws 1959, Chapter 368.

Approved April 20, 1961.

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CHAPTER 606—H. F. No. 995

[Coded]

*An act relating to elections; amending Laws 1959, Chapter 675, Article II, Section 17; Article III, Section 4, Subdivision 1, Section 6, Subdivision 1, Section 9, Subdivision 1, Section 10, Section 11, Subdivision 2, Section 12, Subdivision 1, Section 13, Subdivisions 1 and 3; Article IV, Section 41, Subdivision 2; Article V, Section 24, Subdivision 1; Article VII, Section 1, Section 7, Subdivision 3, Sections 10 and 21, Section 22, Subdivisions 2 and 3; Article VIII, Section 5, Subdivision 1, Sections 15 and 18; and Article IX, Sections 4 and 5; repealing Laws 1959, Chapter 675, Article III, Section 11, Subdivision 3, and Section 12, Subdivision 2; and Article VII, Section 23.*

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

**Changes or additions indicated by *italics*; deletions by ~~strikeout~~.**