

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

Section 1. Minnesota Statutes 1957, Section 362.09, Subdivision 2, is amended to read:

Subd. 2. The governor shall appoint a commission of ~~ten~~ 15 members to act in an advisory capacity to the commissioner. In making such appointments the governor shall give reasonable representation to the various geographical areas and occupational groups of the state. The commission shall meet at the call of the chairman or the commissioner. Members of the commission shall serve without compensation but may be reimbursed for actual expenses incurred in accordance with rules and regulations relative to travel of state officers and employees pursuant to Minnesota Statutes 1949, Section 16.02(19).

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 66—H. F. No. 194

[Coded]

An act relating to an occupation tax on mining and producing iron ore and other ores.

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

Section 1. **[298.031] Valuation of ore.** Subdivision 1. **Definitions.** The following words and phrases when used in this section, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this subdivision:

(1) "Commissioner" means commissioner of taxation.

(2) "Discount" means the difference in excess of 50 cents between the taxpayer's average actual bona fide selling price per ton of iron ore arrived at in open and competitive sales during the taxable year and the value of such iron ore together with the value of ores produced and not sold in bona fide sales, as determined by the commissioner pursuant to the provisions of Minnesota Statutes 1957, Chapter 298, Section 298.03, and other applicable provisions, if any.

Subd. 2. **Value of certain ore; how ascertained.** (1)

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

The taxpayer shall be given a credit in each taxable year upon the occupation tax assessed in such year under Minnesota Statutes 1957, Chapter 298, against a given mine after credit for labor credits has been given, in an amount equal to the occupation tax under said chapter 298 upon an amount produced by multiplying the number of tons of ore sold at a discount by the amount of such discount.

(2) The aggregate amount of all credits allowed under this section to all mines shall not exceed one percent of the aggregate amount of all occupation taxes imposed under section 298.01, subdivision 1, assessed against all mines, except taconite and semi-taconite mines, in the state for said year prior to the deduction of the credit allowed by this section.

(3) The amount of the foregoing subtraction shall be ascertained and determined by the commissioner.

Subd. 3. Credit, application. The credit provided by this act shall not be applicable with respect to any mine operated by a mining company or an operating agent

(a) if the net marketable tonnage of iron ores, exclusive of taconite and semi-taconite, produced from all mines operated by such mining company or operating agent exceeds two percent of the net marketable tonnage of iron ores, exclusive of taconite and semi-taconite, produced in this state during the year for which the tax is being determined, or

(b) if such mining company or operating agent is also engaged in the manufacture of steel, or

(c) if any company manufacturing steel has an interest either directly or indirectly, through stock ownership in such mining company or operating agent.

The taxpayer shall have the burden of proving its right to the credit provided by this act.

Subd. 4. Non-severability. In the event that any of the provisions of subdivision 3 are held to be unconstitutional, this entire act shall be void and of no effect.

Approved June 5, 1961.

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