

CHAPTER 232—S. F. No. 267

An act relating to occupation tax on iron ore; amending Minnesota Statutes 1961, Section 298.02, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 298.02, Subdivision 1, is amended to read:

298.02 **Iron ore, occupation tax; low grade ore.** Subdivision 1. **Credit.** For the purpose of increasing employment and the utilization of low-grade, underground, and high labor cost ores any taxpayer on whom a tax is imposed by reason of the provisions of section 298.01, subdivision 1, shall be allowed a credit against the occupation tax as computed in said subdivision because of the mining or production of ore from any mine, in an amount calculated as follows:

(a) In the case of underground mines or that tonnage of merchantable ore produced in open pit mines in the year in question which tonnage has resulted from beneficiation at an ore beneficiation plant within the state by jigging, heavy media, cyclone process, roasting, drying by artificial heat, sintering, magnetic separation, flotation, agglomeration or any process requiring fine grinding, ten percent of that part of the cost of labor employed by said mine or in the beneficiation of all ore mined or produced in said calendar year in excess of 70 cents and not in excess of 90 cents per ton of the merchantable ore produced during the year at said mine, and 15 percent of that part of the cost of such labor in excess of 90 cents per ton; in the case of any other tonnage produced at said mine or in the case of other mines, ten percent of the amount by which the average cost per ton of labor employed at said mine, or in the beneficiation of such ore at or near the mine, exceed 80 cents, but does not exceed \$1.05, plus 15 percent of the amount by which such average labor cost per ton exceeds \$1.05, multiplied by the number of tons of ore produced at said mine, not exceeding 100,000 tons, but this 100,000 tons or less shall be first reduced by any tonnage described in the first part of this subparagraph; provided, however, that in no event shall the credit allowed hereunder be in excess of 75 percent, as applied to underground and taconite or semi-taconite operations, and 60 percent as applied to all other operations, of the total of the tax computed under the provisions of section 298.01, subdivision 1. The expression "merchantable ore produced" as used herein means ores which as mined or as mined and beneficiated, are ready for shipment as a merchantable product. The provisions of this subparagraph (a) shall be applicable to all ores mined or produced subsequent to December 31, 1956.

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

(b) The aggregate amount of all credits allowed under this subdivision to all mines shall not exceed six and two-tenths percent of the aggregate amount of occupation taxes imposed under section 298.01, subdivision 1, assessed against all mines in the state for said year prior to the deduction of such credits, provided, that after December 31, 1954, labor credits to underground mines or taconite or *semi-taconite* operations shall not be subject to such percentage limitation and both the occupation taxes of such underground mines or taconite or *semi-taconite* operations and the labor credits allowed thereto, shall be excluded in calculating such percentage limitations. At the time of his final determination of occupation tax pursuant to section 298.09, subdivision 3, the commissioner shall reduce the credit otherwise allowable to each mine hereunder by such equal percentage as will bring the total within such limitation. If an equal percentage reduction is made in the labor credits of mines pursuant to this subparagraph (b) at the time of certification to the state auditor as set forth in section 298.10, the same percentage will be used where changes are made pursuant to section 298.09, subdivision 4, subsequent to June 1. Also if no reduction is made at the time of certification to the state auditor on or before June 1, pursuant to this subdivision and section 298.10, no reduction will be made subsequent to June 1, due to changes made pursuant to section 298.09, subdivision 4. This subparagraph (b) shall apply to occupation tax calculations in calendar years subsequent to December 31, 1952.

Approved April 11, 1963.

CHAPTER 233—H. F. No. 179

[Coded in Part]

An act relating to municipal courts; fixing the salary of a judge and special judge of the municipal court of Blaine.

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

Section 1. **Blaine municipal court; judge's salary.** The annual salary of the judge of the municipal court of the village of Blaine is \$3,600 effective January 1, 1963.

Sec. 2. The salary of any special judge of the municipal court of the village of Blaine is as provided in Minnesota Statutes 1961, Sections 488.22 and 488.24.

Sec. 3. The revisor of statutes in compiling the next edition

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