

(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~~.

of Minnesota Statutes shall add the village of Blaine and the salary of the judge to Minnesota Statutes, Section 488.21, Subdivision 2.

Approved April 15, 1963.

CHAPTER 234—H. F. No. 337

[Coded]

An act providing that villages and towns shall constitute separate election districts in the metropolitan area as defined by Minnesota Statutes 1961, Section 473.02, Subdivision 5.

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

Section 1. **[203.061] Elections; metropolitan area districts.** Notwithstanding the provisions of any law to the contrary each village and each town located within the metropolitan area as defined in Minnesota Statutes, Section 473.02, Subdivision 5, shall constitute a separate election district.

Approved April 15, 1963.

CHAPTER 235—H. F. No. 789

[Coded in Part]

An act relating to municipal courts; fixing the salary of the judge of municipal court of Wayzata.

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

Section 1. **Wayzata municipal court; judge's salary.** The annual salary of the judge of the municipal court of Wayzata is \$3,600, effective January 1, 1963, notwithstanding the provisions of Minnesota Statutes 1961, Section 488.21, Subdivision 2.

Sec. 2. The revisor of statutes in compiling the next edition of the Minnesota Statutes shall substitute the salary fixed in section 1 hereof for the salary specified for such judge in Minnesota Statutes 1961, Section 488.21, Subdivision 2.

Approved April 15, 1963.

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