

## CHAPTER 523—H. F. No. 969

*An act relating to tax on royalties and amending Minnesota Statutes 1961, Section 299.03.*

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

Section 1. Minnesota Statutes 1961, Section 299.03, is amended to read:

**299.03 Ore; tax on royalties; reports to commissioner.** Every person to whom royalty is paid shall, on or before the first day of February, make and file with the commissioner of taxation annually a report; ~~verified by the person making the same;~~ setting forth the amount of royalty received by such person during the preceding calendar year, and such other information as the commissioner of taxation may require.

Approved May 6, 1963.

---

CHAPTER 524—H. F. No. 971

*An act relating to tax on royalties and amending Minnesota Statutes 1961, Section 299.05.*

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

Section 1. Minnesota Statutes 1961, Section 299.05, is amended to read:

**299.05 Ore; tax on royalties; assessment by commissioner.** Upon the receipt by the commissioner of taxation of the report provided for in section 299.03, he shall determine, from such information as he may possess, or obtain, whether the same is correct, or otherwise; and, if found correct, he shall determine therefrom the amount of tax due from such person, enter the amount thereof in his records, make his certificate of taxes due thereon from such person, and the amount that has been paid thereon; and, on or before June 15 30, of each year, file the same with the state auditor and file a duplicate thereof with the state treasurer. The commissioner of taxation shall have power, in case he shall deem the report incorrect, or in case the report is not made and filed with the commissioner as provided in section 299.03, to make his findings as to the amount of such taxes due after hearing upon notice to the person interested, and his findings shall have the same effect as the determination of the amount of such taxes upon a report made as hereinbefore provided.

**Changes or additions indicated by italics, deletions by strikeout:**

A person subletting land for the use of which he received royalty shall be required to pay taxes only on the difference between the amount of royalty paid by him and the amount received.

Approved May 6, 1963.

---

CHAPTER 525--H. F. No. 976

*An act relating to occupation taxes; amending Minnesota Statutes 1961, Section 298.09, Subdivision 1.*

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

Section 1. Minnesota Statutes 1961, Section 298.09, Subdivision 1, is amended to read:

298.09 **Occupation taxes; notices; hearings; determination of amount of tax is final; certiorari.** Subdivision 1. On or before May 1 in each year, the commissioner of taxation shall send to each person subject to an occupation tax under the provisions of Laws 1921, Chapter 223, as amended, a notice of the amount of the tax so determined to be due from him. Said notice shall be sent by ~~registered~~ *certified* mail and directed to him at the address given in the report filed by him, and, if no report has been filed or no address given, then at such address as the commissioner of taxation may be able to ascertain; but the validity of the tax shall not be affected by the failure of the commissioner of taxation to mail such notice or the failure of the person subject to the tax to receive it.

Approved May 6, 1963.

---

CHAPTER 526—H. F. No. 1169

[Not Coded]

*An act relating to the public employees retirement association; providing for certain disability benefits to certain contract employees of school districts.*

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

Section 1. **Public employees retirement association; special benefit.** Notwithstanding any provisions of Minnesota Statutes 1961, Chapter 353, or of any other law to the contrary, any person who joined the public employees retirement association in September,

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