

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~~.

1956, as a contract employee of a school district and who was so employed during the school years between September 1, 1956, and April 27, 1962, is deemed to have had five years of continuous allowable service, and is eligible for total and permanent disability benefits under Minnesota Statutes 1961, Chapter 353, upon filing a claim therefor, if otherwise qualified.

Approved May 6, 1963.

CHAPTER 527—H. F. No. 1210

[Not Coded]

An act relating to the city of Chisholm; providing for a tax levy for library purposes.

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

Section 1. **Chisholm, city of; library tax levy.** The governing body of the city of Chisholm may levy annually on all real and personal property within such city, a tax not to exceed four mills on each dollar of the assessed valuation of such city for the establishment, maintenance, and government of the libraries of such cities and for the payment of all of their expenses proper and incident to the establishment, maintenance, and government of such libraries. *Not more than one mill on each dollar of the assessed valuation shall be in excess of any charter or statutory limitation. Provisions to the contrary in the charter notwithstanding, the balance of such levy shall be paid from the general fund of the city; provided, however, that not less than one half mill of each dollar of the assessed valuation shall be placed into a library permanent improvement fund, as may be provided in said charter.*

Sec. 2. Any levy made by such city authorized by the provisions of this act shall be in lieu of and not in addition to any levy which may now be authorized for the purposes herein set forth by the charter of the city of Chisholm.

Sec. 3. This act is effective upon its approval by a majority of the members of the governing body of the city of Chisholm and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 6, 1963.

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