

CHAPTER 686—H. F. No. 1997

[Coded in Part]

An act relating to gasoline tax; providing for refunds thereof in certain cases, and providing for the effective date of certain increases in gasoline taxes; amending Minnesota Statutes 1961, Sections 296.02, Subdivision 2 and 296.18, Subdivision 4, and by adding a new subdivision thereto.

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

Section 1. Minnesota Statutes 1961, Section 296.02, Subdivision 2, is amended to read:

Subd. 2. **Gasoline tax imposed for aviation use.** Subject to the provisions of section 296.18, subdivision 4, there is hereby imposed an excise tax of *five six* cents per gallon on all aviation gasoline received, sold, stored, or withdrawn from storage in this state. This tax shall be payable at the times, in the manner, and by persons specified in sections 296.01 to 296.27.

Sec. 2. Minnesota Statutes 1961, Section 296.18, Subdivision 4, is amended to read:

Subd. 4. **Aviation gasoline and special fuel tax refunds on graduated basis.** Any licensed distributor or other person who shall have directly or indirectly paid the excise tax on aviation gasoline or special fuel for aircraft use provided for by section 296.02, subdivision 2, or section 296.025, subdivision 2, shall, as to all such aviation gasoline and special fuel; ~~over and above 50,000 gallons;~~ received, stored, or withdrawn from storage by him in this state in any calendar year and not sold or otherwise disposed of to others, or intended for sale or other disposition to others, on which such tax has been so paid, be entitled to the following graduated reductions in such tax for that calendar year, to be obtained by means of the following refunds:

(1) *On each gallon of such aviation gasoline or special fuel up to 50,000 gallons, one cent per gallon;*

~~(1)~~ (2) *On each gallon of such aviation gasoline or special fuel above 50,000 and not more than 150,000, ~~three~~ four cents per gallon;*

~~(2)~~ (3) *On each gallon of such aviation gasoline or special fuel above 150,000 and not more than 200,000, ~~four~~ five cents per gallon;*

~~(3)~~ (4) *On each gallon of such aviation gasoline or special fuel above 200,000, ~~four~~ five and one-half cents per gallon.*

Changes or additions indicated by italics, deletions by strikeout.

The one cent increase in refunds herein above provided for shall apply only to gasoline and special fuel purchased after the effective date of this act and with respect to which the six cent gasoline tax has been paid.

Sec. 3. [296.18] [Subd. 1a.] **Tax rate increase, effect upon rate of refund.** *All claims for refund of taxes paid, except those taxes refunded in accordance with section 296.18, subdivision 4, which are filed within the four-month period immediately succeeding the effective date of any tax rate increase shall be paid at the former tax rate.*

Sec. 4. *The additional one cent excise tax shall apply to all gasoline in distributor storage on July 1, 1963.*

Sec. 5. *The increase in gasoline tax provided by section 296.02, subdivision 1, as heretofore amended and the tax provided by section 1 hereof, shall be effective on July 1, 1963.*

Approved May 13, 1963.

CHAPTER 687—S. F. No. 558

[Coded]

An act relating to the occupation tax on mining and producing iron ore.

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

Section 1. [298.027] **Iron ore; costs of mining exceeding value of ore, tax credit.** *A tax credit shall be allowed to each taxpayer against the taxes computed under this chapter where the allowable costs for any mine determined under Minnesota Statutes 1961, Section 298.03 except taconite and semi-taconite exceed the value of the ore at the place where the same is brought to the surface of the earth. The said allowable costs shall not include amounts attributable to or payable by reason of the termination of mining operations.*

The credit shall be computed by applying the tax rates specified in Minnesota Statutes 1961, Section 298.01 and Section 298.011 to the excess of such deductions over such value, but limited to; in the case of open pit iron ore mines, 53.68 percent of the credit so computed and in the case of underground mines, 42.10 percent of the credit so computed.

Changes or additions indicated by italics, deletions by strikeout: