

31 north, range 22 west, to include a loop on the east side of the service building.

Sec. 16. **Reappropriated balance.** The unexpended moneys appropriated to the commissioner of administration in the total sum of \$400,000 by Laws 1961, Chapter 575, Sec. 2, coded as Minnesota Statutes, Section 16.76, are hereby reappropriated to the commissioner of administration for the purposes set forth in said section except that not to exceed \$75,000 thereof may be expended for the purchase of additional motor vehicles for the central motor pool. None of the moneys reappropriated by this section shall cancel, but shall be available for expenditure to June 30, 1965.

Approved May 27, 1963.

CHAPTER 885—H. F. No. 1995

An act relating to the salaries of the judges of the municipal court of the city of Minneapolis; amending Minnesota Statutes 1961, Section 488A.02, Subdivision 9.

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

Section 1. Minnesota Statutes 1961, Section 488A.02, Subdivision 9, is amended to read:

Subd. 9. **Minneapolis municipal court; judges' salaries.** Each judge shall be paid an annual salary of ~~\$14,250~~ *\$16,000* in semimonthly installments out of the treasury of the city of Minneapolis. If a judge dies while in office, the amount of his salary remaining unpaid for the month in which his death occurs shall be paid to his estate.

Approved May 27, 1963.

CHAPTER 886—H. F. No. 2008

An act relating to the re-enactment of certain surtaxes and the re-enactment of certain additional taxes and providing for the disposition of the proceeds thereof; amending Minnesota Statutes 1961, Sections 290.06, Subdivisions 4, 5, 6 and 7; 290.361, Subdivisions 6 and 7; 298.011; 299.011; 340.47, Subdivision 5 and 290.62.

Changes or additions indicated by italics, deletions by strikeout.

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

Section 1. Minnesota Statutes 1961, Section 290.06, Subdivision 4, is amended to read:

Subd. 4. **Additional privilege and income tax upon corporations other than banks.** There is hereby imposed on all corporations (other than banks) required to file a return under the provisions of chapter 290 an additional privilege and income tax equal to 1.8 percent of all taxable net income attributable to this state less credit allowed by section 290.21 and section 290.06, subdivision 3 (5). This subdivision shall apply to all taxable years which begin after December 31, 1958, and prior to January 1, ~~1963~~ 1965. The proceeds of the tax imposed by this subdivision shall be deposited in the state treasury to the credit of the income tax school fund. There shall be paid from this income tax school fund all refunds of such taxes erroneously collected from taxpayers under this chapter as provided herein.

Sec. 2. Minnesota Statutes 1961, Section 290.06, Subdivision 5, is amended to read:

Subd. 5. **Surtax upon individuals, estates and trusts.** The rates of taxation fixed by subdivision 2 as the several rates to be applied in computing the income taxes imposed by this chapter upon individuals, estates, and trusts, other than those taxable as corporations, after deducting the credits allowable under section 290.06, subdivision 3, are increased ten percent of such respective rates; provided, however, that if the taxpayer elects to compute his tax according to the schedule of taxes contained in subdivision 2 (b), that tax, less the credits allowable under section 290.06, subdivision 3, shall be increased by ten percent. This subdivision shall apply to all taxable years which begin after December 31, 1958, and prior to January 1, ~~1963~~ 1965. The increase of the rates of taxation of the income taxes imposed by this chapter upon individuals, estates, and trusts, other than those taxable as corporations, and the increase of taxes of those taxpayers who elect to compute their taxes according to the schedule of taxes contained in subdivision 2 (b), shall thereafter be known as the surtax upon individuals other than corporations. The proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the income tax school fund.

Sec. 3. Minnesota Statutes 1961, Section 290.06, Subdivision 6, is amended to read:

Subd. 6. **Surtax upon corporations.** The rates of taxation fixed by subdivisions 1 and 4 as the several rates to be ap-

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

plied in computing the privilege and income tax imposed by this chapter upon all corporations (other than banks) are increased ten percent of such respective rates. This subdivision shall apply to all taxable years which begin after December 31, 1960 and prior to January 1, ~~1963~~ 1965. The proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the income tax school fund.

Sec. 4. Minnesota Statutes 1961, Section 290.06, Subdivision 7, is amended to read:

Subd. 7. **Surtax upon individuals, estates and trusts.** The rates of taxation fixed by subdivision 2 as the several rates to be applied in computing the income taxes imposed by this chapter upon individuals, estates and trusts, other than those taxable as corporations, after deducting the credits allowable under section 290.06, subdivision 3, are increased five percent of such respective rates; provided, however, that if the taxpayer elects to compute his tax according to the schedule of taxes contained in schedule 2 (b) that tax, less the credits allowable under section 290.06, subdivision 3, shall be increased by five percent. This subdivision shall apply to all taxable years which begin after December 31, 1960 and prior to January 1, ~~1963~~ 1965. This surtax shall not be reducible by the credit allowed by section 290.94. The proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the income tax school fund.

Sec. 5. Minnesota Statutes 1961, Section 290.361, Subdivision 6, is amended to read:

Subd. 6. **Surtax.** There is hereby imposed an additional privilege and income tax on corporations subject to the tax imposed by subdivision 2 equal to 1.9 percent of all taxable net income. This subdivision shall apply to all taxable years which begin after December 31, 1958, and prior to January 1, ~~1963~~ 1965. The proceeds of the tax imposed by this subdivision shall be deposited in the state treasury to the credit of the general revenue fund. There shall be paid from this general revenue fund all refunds of such taxes erroneously collected from taxpayers under this chapter as provided herein.

Sec. 6. Minnesota Statutes 1961, Section 290.361, Subdivision 7, is amended to read:

Subd. 7. **Added surtax.** The rates of taxation fixed by subdivisions 2 and 6 as the several rates to be applied in computing the privilege and income tax on banks are increased ten percent of such respective rates. This subdivision shall apply to all taxable

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years which begin after December 31, 1960 and prior to January 1, ~~1963~~ 1965. The proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the general revenue fund.

Sec. 7. Minnesota Statutes 1961, Section 298.011, is amended to read:

298.011 **Additional occupation tax.** Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the state as an addition to the occupation tax levied by section 298.01, as amended, an additional occupation tax equal to 2.25 percent of the valuation of all ores (except taconite, *semi-taconite* and iron sulphides) mined and produced to be assessed, paid, and collected as a part of the occupation tax levied by section 298.01, as amended. This section shall apply to all ores (except taconite, *semi-taconite* and iron sulphides) mined and produced subsequent to December 31, 1958 and prior to January 1, ~~1963~~ 1965, except as to the collection of taxes theretofore levied and unpaid. Of the proceeds of the tax imposed by this section on ore mined or produced prior to January 1, 1959, 50 percent thereof shall be deposited in the state treasury to the credit of the veterans compensation fund.

The proceeds of the tax imposed by this section on ore mined or produced on or after January 1, 1959 shall be deposited in the state treasury and apportioned and distributed in accordance with the Constitution of the state of Minnesota, Article IX, Section 1A, in the following manner: 50 percent to the general revenue fund, 40 percent for the support of elementary and secondary schools and 10 percent for the general support of the university.

Sec. 8. Minnesota Statutes 1961, Section 299.011, is amended to read:

299.011 **Additional tax.** There shall be levied and collected upon all royalty received during each calendar year after 1958, for permission to explore, mine, take out and remove ore (except upon royalties received because of the actual production of taconite, *semi-taconite* or iron sulphides) from land in this state, as an addition to the tax levied by section 299.01, as amended, a tax of 2.25 percent to be levied and collected as a part of the tax levied by section 299.01, as amended. This section shall be effective as of January 1, 1959, and shall expire on December 31, ~~1962~~ 1964, except as to the collection of taxes theretofore levied and unpaid. The proceeds of the tax imposed by this section shall be deposited in the state treasury to the credit of the general revenue fund.

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

Sec. 9. Minnesota Statutes 1961, Section 340.47, Subdivision 5, is amended to read:

Subd. 5. **Surtax on intoxicating liquors.** The several rates of taxation levied by subdivision 1 on all intoxicating liquors sold in this state are increased 15 percent except on intoxicating liquors which are within the state on June 30, 1959, and which have been sold within this state by a licensed manufacturer or wholesaler to a retailer or ultimate consumer on or before June 30, 1959. The increase in the several rates of taxation levied by this subdivision on all intoxicating liquors sold in this state shall hereafter be known as the surtax on intoxicating liquors.

The surtax levied hereunder shall be reduced by a credit for any surtax previously paid pursuant to the provisions of Minnesota Statutes, Section 340.47, Subdivision 3.

Notwithstanding the provisions of subdivision 1 and section 340.60, subdivision 2, the proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the general revenue fund.

This section expires June 30, 1965.

Sec. 10. Minnesota Statutes 1961, Section 290.62, is amended to read:

290.62 **Income tax school fund; distribution.** All revenues (except the bank excise tax imposed by section 290.361) derived from the taxes, interest, penalties and charges under this chapter shall, notwithstanding any other provisions of law, be paid into the state treasury and credited to a special fund to be known as income tax school fund, and be distributed as follows:

(1) Except for refunds of bank excise tax imposed under section 290.361, there shall, notwithstanding any other provision of the law, be paid from this income tax school fund all refunds of taxes erroneously collected from taxpayers under this chapter as provided herein;

(2) There shall be transferred each year from this fund to the general revenue fund the amount expended from the latter fund for expenses of administering this chapter.

In addition, there shall be transferred periodically from this fund to the general revenue fund during the *biennium period* beginning July 1, 1961, and ending June 30, ~~1963~~ 1965, sufficient moneys to meet the appropriations made to the state college board from the general revenue fund for such biennium; ~~and to also meet~~

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the appropriations made from the general revenue fund as aid to junior colleges maintained by public school districts during the same biennium:

(3) There shall be transferred monthly, during the biennium beginning July 1, 1959, and ending June 30, 1961, from the income tax school fund to the general revenue fund *the following*: one-eleventh of the proceeds of taxes, interest, penalties and charges (exclusive of such revenues derived from banks and corporations); and for the biennium beginning July 1, 1961 and ending June 30, 1963, *from the income tax school fund to the general revenue fund* 7.25 percent of the proceeds of taxes, interest, penalties and charges (exclusive of such revenues derived from banks); and for the biennium beginning July 1, 1963 and ending June 30, 1965, 6.3 percent of the proceeds of such taxes, interest, penalties and charges (exclusive of such revenue received from banks).

(4) Out of the balance in this income tax school fund, after meeting the requirements of clauses (1) and (2), there shall be distributed as income tax school aid to each school district of the state, including municipalities operating their own school, an amount equal to \$10 per child between the ages of six and 16 years, both years inclusive, residing in such district without being subject to any conditions; provided, that a child in his sixteenth year shall be included only if in actual attendance in school;

(5) The balance thereof shall be credited to the special state aid fund to be distributed as in this act provided;

(6) There is hereby appropriated to the persons, school districts, or municipalities entitled to payment herein, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Approved May 27, 1963.

CHAPTER 887—S. F. No. 609

[Coded]

An act providing interim powers, duties, and jurisdiction for standing committees of the senate and house of representatives; specifying duties of certain state officers in connection therewith.

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

Section 1. [3.921] **Legislature; standing committees as in-**

Changes or additions indicated by italics, deletions by strikeout.