

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

Section 1. Cass county; sale of tax-forfeited lands. The county board of Cass county may sell, in accordance with the applicable provisions of Minnesota Statutes, Section 282.01, Subdivision 1, to the United States or to any agency of the federal government, the following described tax-forfeited land located in Cass county:

Lot 6 of Sec. 36, Township 146N, Range 27W; SW $\frac{1}{4}$ NW $\frac{1}{4}$ of Sec. 13, N.W. $\frac{1}{4}$ NW $\frac{1}{4}$ of Sec. 23, Township 145N, Range 30W; N $\frac{1}{2}$ SE $\frac{1}{4}$ of Sec. 20, W $\frac{1}{2}$ NW $\frac{1}{4}$ of Sec. 21, E $\frac{1}{2}$ NE $\frac{1}{4}$ of Sec. 24, S $\frac{1}{2}$ NW $\frac{1}{4}$ of Sec. 35, Township 145N, Range 29W; Lots 4, 5, and 6 of Sec. 1, Lot 2, of Sec. 12, Lots 2 and 3 of Sec. 24, Township 145N, Range 27W; NE $\frac{1}{4}$ NE $\frac{1}{4}$ of Sec. 32, Township 145N, Range 26W; W $\frac{1}{2}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Sec. 11; NE $\frac{1}{4}$ NE $\frac{1}{4}$ of Sec. 14; S $\frac{1}{2}$ SW $\frac{1}{4}$ of Sec. 22; Lot 1, SW $\frac{1}{4}$ NW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$ of Sec. 26; N $\frac{1}{2}$ SE $\frac{1}{4}$ of Sec. 27; Lots 7, 8, 11 and 12, S $\frac{1}{2}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$ of Sec. 31, Township 144N, Range 30W.

Sec. 2. This act takes effect when approved by the governing body of the county of Cass, and upon compliance with the provisions of Minnesota Statutes, Section 645.021, and upon such approval and compliance, shall remain in effect until January 1, 1969.

Approved May 15, 1967.

CHAPTER 451—H. F. No. 1987

An act relating to taxation; exempting amateur boxing exhibitions from the tax on gross receipts; amending Minnesota Statutes 1965, Section 341.05, Subdivisions 1 and 2.

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

Section 1. Minnesota Statutes 1965, Section 341.05, Subdivision 1, is amended to read:

341.05 Boxing; gross receipts tax; duties. Subdivision 1. The state athletic commission shall have charge and supervision of all boxing and sparring exhibitions held in the state and have power:

(1) To make and publish rules and regulations governing the conduct of boxing and sparring exhibitions and the time and place thereof;

Changes or additions indicated by italics, deletions by strikeout.

(2) To issue licenses to individuals or organizations desiring to promote or conduct boxing or sparring exhibitions, and to suspend or revoke such licenses at its pleasure; every application for such license shall designate the territory in which the individual or organization intends to operate, and the license granted shall entitle the licensee to conduct such exhibitions in such territory and in no other; provided, that no person licensed to promote or conduct boxing or sparring exhibitions shall directly or indirectly engage in the managing of any boxer;

(3) To collect five percent of the gross receipts from admission to every boxing and sparring exhibition *other than an amateur boxing and sparring exhibition* held within the state, and five percent of the gross receipts from the lease or sale of radio, motion picture and television rights therein.

All complimentary tickets *for a boxing and sparring exhibition other than an amateur boxing and sparring exhibition* presented at any entrance gate shall likewise be assessed for the tax herein provided five percent of the value thereof. All moneys so collected shall be paid into the state treasury.

Sec. 2. Minnesota Statutes 1965, Section 341.05, subdivision 2, is amended to read:

Subd. 2. The state athletic commission shall issue a license to a person or organization holding, showing, or exhibiting a simultaneous telecast of any live, current, or spontaneous boxing or sparring match, exhibition, or performance on a closed circuit telecast or subscription television program viewed within the state, whether originating in this state or elsewhere, and for which a charge is made. Each such person or organization shall apply for such a license in advance of each showing and shall within 24 hours after the termination of such showing furnish the commission a written report, duly verified by an authorized person, showing the number of tickets sold for such showing, the amount of the gross proceeds thereof, and such other matters as the commission may prescribe; and shall also, within 24 hours after the termination of such showing, pay to the commission five percent of the gross receipts from the sale of tickets of admission or moneys received from subscription for the showing or exhibiting of said boxing or sparring match, exhibition, or performance. *If the boxing or sparring match, exhibition, or performance is wholly amateur no payment is due.*

Whoever violates the provisions of this subdivision is guilty of a misdemeanor and may be punished therefor as provided by law. The penalty herein provided is in addition to any other penalty for

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violation of this subdivision as may be otherwise fixed in Minnesota Statutes 1965, Chapter 341.

Approved May 15, 1967.

CHAPTER 452—H. F. No. 2094

[Not Coded]

An act relating to the city of Virginia; permitting its public utilities commission to loan surplus funds to the city on a short term basis and authorizing payment of interest for the use of the funds.

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

Section 1. **Virginia, city of; surplus funds.** The Virginia public utilities commission may loan surplus funds not at the time being used for its operations to the city of Virginia to be used for permanent public improvements. All loans from such funds shall be made on a short term basis, and shall be repaid with interest at the prevailing rate. All loans shall be subject to the approval of the public utilities commission.

Sec. 2. This act shall be effective upon its approval by the Virginia public utilities commission and the governing body of the city of Virginia and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 15, 1967.

CHAPTER 453—H. F. No. 2184

[Not Coded]

An act relating to Fort Snelling state park; authorizing the commissioner of conservation to construct a protective fence around a firing range; and appropriation therefor.

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

Section 1. **Fort Snelling state park; fence.** When the United States government conveys to the state of Minnesota by deed or lease, as a gift or for valuable consideration, lands adequate for the construction of a road lying within the statutory boundaries of

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