

CHAPTER 795—H. F. No. 2684

An act relating to taxation; providing for the computation of occupation taxes; amending Minnesota Statutes 1967, Section 298.031, Subdivision 3.

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

Section 1. Minnesota Statutes 1967, Section 298.031, Subdivision 3, is amended to read:

Subd. 3. **Taxation; occupation taxes; computation; credit, application.** The credit provided by this section shall not be applicable with respect to any mine operated by a mining company or an operating agent

(a) if the net marketable tonnage of iron ores, exclusive of taconite and semi-taconite, produced from all mines operated by such mining company or operating agent exceeds ~~two~~ *seven* percent of the net marketable tonnage of iron ores, exclusive of taconite and semi-taconite, produced in this state during the year for which the tax is being determined, or

(b) if such mining company or operating agent is also engaged in the manufacture of steel, or

(c) if any company manufacturing steel has an interest, either directly or indirectly, through stock ownership in such mining company or operating agent.

The taxpayer shall have the burden of proving its right to the credit provided by this section.

Sec. 2. *This act applies to taxes for 1968 and subsequent years.*

Approved May 27, 1969.

CHAPTER 796—H. F. No. 2783

[Coded]

An act relating to the discontinuance or conversion of city steam heat systems.

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

Section 1. [451.09] **Cities; steam heat systems; discontin-**

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

uance or conversion. Any steam heat system operated by a public utilities board or commission in any city may be discontinued in whole or in part at the discretion of such board or commission. Funds may be expended at the discretion of such board or commission to partially or wholly compensate persons to whom service is discontinued for the expense of converting to some other type of heat system. Prior to exercising any of the authority granted by this section, the public utilities board or commission shall obtain the approval of the governing body of the city. The authority granted by this section shall apply notwithstanding any statute, city charter, or other law to the contrary. This act shall not apply to Austin, Buhl, Hibbing, Marshall, Mountain Iron and Virginia.

Approved May 27, 1969.

CHAPTER 797—H. F. No. 2796

[Not Coded]

An act relating to taxation; providing for the distribution of proceeds from sale or rental of tax-forfeited land and products thereof in St. Louis county; amending Laws 1955, Chapter 826, Section 1.

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

Section 1. Laws 1955, Chapter 826, Section 1, is amended to read:

Section 1. **St. Louis county; tax-forfeited lands.** In ~~any county having an area of more than 5000 square miles~~ *St. Louis county*, the net proceeds from the sale or rental of any parcel of forfeited land, or from sale of any products therefrom, shall be apportioned by the county auditor to the taxing districts interested therein, as follows:

(1) Such portion as may be required to pay any amounts included in the appraised value under *Minnesota Statutes*, Section 282.01, Subdivision 3, as representing increased value due to any ~~public~~ *public* improvement made after forfeiture of such parcel to the state, but not exceeding the amount certified by the clerk of the municipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purpose whether due or deferred at the time of for-

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