

## 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 ~~strike out~~.**