

such business and including, in the case of a business owned by natural persons, the income imputable to the owner for his services and the use of his property therein, shall be governed, except as otherwise provided in sections 290.35 and 290.36, by the provisions of section 290.19, notwithstanding any provisions of this section to the contrary. This shall not apply to business income subject to the provisions of clause (1).

In determining whether or not intangible property is employed in a unitary business carried on partly within and partly without this state so that income derived therefrom is subject to apportionment under section 290.19 the following rules and guidelines shall apply.

(a) Intangible property is employed in a business if the business entity owning intangible property holds it as a means of furthering the business operation of which a part is located within the territorial confines of this state.

(b) Where a business operation conducted in Minnesota, is owned by a business entity which carries on business activity outside of the state different in kind from that conducted within this state, and such other business is conducted entirely outside the state, it will be presumed that the two business operations are unitary in nature, interrelated, connected and interdependent unless it can be shown to the contrary.

(5) All other items of gross income shall be assigned to the taxpayer's domicile.

Approved June 4, 1971.

CHAPTER 731—S.F.No.586

[Not Coded]

An act authorizing the sale of certain state owned lands in St. Louis county.

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

Section 1. **CONVEYANCE OF STATE LANDS; ST. LOUIS COUNTY.** Notwithstanding any law to the contrary, the commissioner of natural resources shall offer for sale at public auction in the same manner as provided for the sale of other trust fund land, the following described trust fund land in St. Louis county, to wit:

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

All that part of the Southeast Quarter of the Northeast Quarter (SE $\frac{1}{4}$ NE $\frac{1}{4}$), of Section Twenty-eight (28), Township Fifty-seven (57) North, Range Eighteen (18) West, lying northerly and easterly of the tracks of the Duluth, Mesabi and Iron Range Railroad, containing approximately 17 acres more or less.

Approved June 4, 1971.

CHAPTER 732—S.F.No.618

[Not Coded]

An act relating to a land exchange review board; and providing for additional meetings; amending Laws 1967, Chapter 909, Section 1, Subdivisions 2 and 4, and Section 2.

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

Section 1. Laws 1967, Chapter 909, Section 1, Subdivision 2, is amended to read:

Subd. 2. **LAND EXCHANGE REVIEW BOARD; EXTENSION.** The land exchange review board shall make a comprehensive review of all proposals for land exchanges to determine the maximum benefits of the present and foreseeable demands for the land which should include the overall aspects of all ownerships and conflicting uses. The board shall conduct public hearings at stated locations which will best serve all parties interested as required as well as notifying the county boards serving the respective counties wherein the subject lands are situated so that they may request public hearings in behalf of its residents and others concerned. The board shall meet regularly at quarterly intervals ~~in February, May, August and October~~ each year and additionally at the call of the chairman for current review and action on pending case transactions. Meetings would not have to be held if no cases are pending. The board shall thereafter make specific recommendations for each proposed case transaction on all state land exchanges and the disposal of state lands for final approval or disapproval by the land exchange commission, provided that the land exchange commission may also seek such other recommendations as are required by law or as it deems appropriate. The board shall also report to the legislature from time to time setting forth its findings as a result of its investigations and studies of land exchanges in the state, and shall make such recommendations as it deems proper to assist the legislature in formulating legislation on the subject.

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