

Sec. 2. This act shall be effective from and after January 1, 1971.

Approved June 4, 1971.

CHAPTER 791—H.F.No.1070

[Coded]

An act relating to taxation; providing for a reduction in assessed value of Title II property of the National Housing Act; amending Minnesota Statutes 1969, Section 273.13, by adding a subdivision.

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

Section 1. Minnesota Statutes 1969, Section 273.13, is amended by adding a subdivision to read:

Subd. 17b. TAXATION; NATIONAL HOUSING ACT PROPERTY; VALUATION OF PROPERTY IN CERTAIN MUNICIPALITIES. Notwithstanding any other provision of law, any structure located in a municipality of less than 10,000 population which qualifies under subdivisions 17 and 17a of this section shall, for 15 years from the date of the completion of the original construction, be assessed at five percent of the adjusted market value thereof, provided that the fair market value as determined by the assessor is based on the normal approach to value using normal unrestricted rents.

Approved June 4, 1971.

CHAPTER 792—H.F.No.1089

An act relating to the state athletic commission; providing for collection of certain taxes by the commissioner of taxation; providing for the payment of certain taxes to the general fund; revising the liability of promoters; relating to bonds; amending Minnesota Statutes 1969, Sections 341.05, 341.10, 341.11 and 341.12.

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

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

Section 1. Minnesota Statutes 1969, Section 341.05, is amended to read:

341.05 STATE ATHLETIC COMMISSION; TAXES; 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;

(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~~ The commissioner of taxation shall 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.

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~~ commissioner of taxation 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~~ commissioner of taxation may prescribe; and shall also, within 24 hours after the termination of such showing, pay to the ~~commission~~ commissioner of taxation five percent of the gross receipts from the sale of tickets of admission or moneys received from subscription for

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

Sec. 2. Minnesota Statutes 1969, Section 341.10, is amended to read:

341.10 LICENSE FEES. The commission shall have authority to collect and require the payment of an annual license fee from the owners of franchises or licenses pursuant to the following schedule: \$750 for professional boxing or \$350 for amateur boxing in cities of the first class having a population in excess of 150,000; \$500 for professional boxing or \$200 for amateur boxing in cities of the first class having a population of less than 150,000; \$150 in all municipalities, other than cities of the first class, having a population of more than 10,000; \$75 in municipalities having a population of less than 10,000 and more than 5,000; \$50 in municipalities having a population of less than 5,000 and more than 2,500; \$25 in all municipalities of less than 2,500 population. The commission shall require the payment of such annual license fee at the time of the issuance of the license or franchise to the owner. The moneys so derived ~~and the moneys derived from the tax on complimentary tickets~~ shall be collected by the commission and paid to the state treasurer ~~and may be disbursed by the commission for the purpose of paying the expenses of the commission in the administration of the law herein provided for~~. The commission shall have authority to license all boxers, managers, seconds and referees and may require them to pay an annual fee, not to exceed the sum of \$10. All moneys collected by the commission from such licenses shall be paid to the state treasurer ~~and may be disbursed by the commission for the payment of expenses incurred by it~~.

Sec. 3. Minnesota Statutes 1969, Section 341.11, is amended to read:

341.11 RULES AND REGULATIONS. The commission shall make rules and regulations to govern the holding of amateur boxing exhibitions within the state, and such rules and regulations shall conform, as nearly as practically can be, to the rules and regulations prescribed by the American amateur athletic association for the holding of amateur boxing and sparring exhibitions. ~~The promoter or holder of any amateur bout for which any charge is made shall be liable to pay ten percent of gross receipts, as provided in this chapter.~~

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Sec. 4. Minnesota Statutes 1969, Section 341.12, is amended to read:

341.12 BONDS. Before any license other than an amateur boxing license shall be granted to any person, club, corporation, or organization to conduct, hold or give any boxing or sparring match, or exhibition, such applicant therefor shall execute and file with the state auditor a bond in the sum of \$2,500 in cities of the first class and \$1,000 in other communities, to be approved, as to form and sufficiency of the sureties thereof, by the state auditor, conditioned for the payment of the five percent of the total gross receipts and license fees herein provided. Upon the filing and approval of such bond the state auditor shall issue to such applicant for such license a certificate of such filing and approval, which shall be by such applicant filed in the office of the commission with its application for such license; and no such license shall be issued until such certificate shall be so filed.

The secretary of the commission shall, before entering upon his duties, furnish a bond in the sum of not less than \$5,000, to be approved, as to form and sufficiency of the sureties thereof, by the state auditor, conditioned upon the faithful performance of the duties of his office.

Approved June 4, 1971.

CHAPTER 793—H.F.No.1125

An act relating to county distribution of tax collections; amending Minnesota Statutes 1969, Section 276.11.

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

Section 1. Minnesota Statutes 1969, Section 276.11, is amended to read:

276.11 TAXATION; COLLECTIONS; COUNTY DISTRIBUTION. ~~Within 90 days~~ As soon as practical after each settlement in February, May, and October the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, village, or school district, on the warrant of the county auditor, all moneys received by him arising from taxes levied and collected belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such municipal

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