

the governor that the parcel has been condemned, the condemnation award has been paid, and the time to appeal from the award has expired. The commissioner of administration shall certify the payment of a condemnation award to the St. Louis county auditor, whereupon the St. Louis county auditor shall reimburse the state of Minnesota from county funds for the amount of that award.

**Sec. 3. TAX FORFEITED LAND: REIMBURSEMENT OF LOCAL TAXING DISTRICTS.** The commissioner of administration shall also acquire fee title, free from any trust or other encumbrance, to all land to be conveyed and donated to the United States of America under section 1, the title to which has vested or may vest in the state due to nonpayment of taxes and expiration of the period for redemption, after the giving of notice thereof as provided by law, and is held by the state pursuant to Minnesota Statutes, Section 281.25, in trust for the respective taxing districts interested in the taxes, assessments, penalties, interest, and costs accrued against the land at the time of expiration of the period of redemption. The commissioner of administration, in cooperation with the commissioner of natural resources, shall appraise the land at its fair market value. Upon determining the value of the land, the commissioner of administration shall certify that value to the St. Louis county auditor. The St. Louis county auditor shall then apportion an amount of money equal to that certified valuation in the manner provided in Minnesota Statutes, Section 282.08, for the apportionment of proceeds from the sale of tax forfeited lands, whereupon fee title to the land, free from any trust or other encumbrance, shall vest in the state of Minnesota.

**Sec. 4. APPROVAL.** This act is effective when approved by the St. Louis county board of commissioners, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1973.

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## CHAPTER 277—H.F.No.1214

[Not Coded]

*An act relating to the village of McKinley; authorizing division and distribution of the assets of its volunteer fire department relief association among existing members thereof.*

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

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

Section 1. **MCKINLEY, VILLAGE OF; FIRE DEPARTMENT; DISTRIBUTION OF ASSETS.** Notwithstanding any law to the contrary, the McKinley Volunteer Fire Department Relief Association may, upon dissolution of the village of McKinley and the relief association, after payment of any outstanding debts, divide up and transfer any cash or other assets of the association among the existing membership of the association on the effective date of this act on the basis of the total length of service of each member.

Sec. 2. This act shall be effective upon approval of the village board of the village of McKinley and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 16, 1973.

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## CHAPTER 278—H.F.No.1257

*An act relating to taxation; providing a method of determining the percentage of gross earnings assignable to Minnesota for railroad gross earnings tax; amending Minnesota Statutes 1971, Section 295.01, Subdivision 2.*

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

Section 1. Minnesota Statutes 1971, Section 295.01, Subdivision 2, is amended to read:

Subd. 2. **RAILROADS; GROSS EARNINGS TAX; PERCENTAGE ASSIGNABLE TO STATE.** The term "the gross earnings derived from the operation of such line of railway within this state," as used in section 295.02, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the state and a proportion, based upon the proportion of the mileage within the state to the entire mileage over which such business is done, of earnings on all interstate business passing through, into, or out of the state.

The term "mileage" as used herein shall mean the distance of the most commonly used direct mainline routes operated by a railroad company between the origin and the destination of the freight shipment.

Sec. 2. This act is effective upon final enactment.

Approved May 16, 1973.

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