

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~~.