

CHAPTER 638—S. F. No. 1585

[Coded as Section 246.36]

An act relating to the director of public institutions, conferring certain powers with reference to uncompensated and voluntary services of certain persons.

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

[246.36] Section 1. **Acceptance of voluntary, uncompensated services.** For the purpose of carrying out his duties, the director of public institutions shall have authority to accept uncompensated and voluntary services and to enter into contracts or agreements with private or public agencies, or persons, for uncompensated and voluntary services, as he may deem practicable.

Approved April 22, 1949.

CHAPTER 639—H. F. No. 30

An act relating to the occupation tax upon the business of mining and producing iron ore or other ores, and amending Minnesota Statutes 1945, Section 298.02.

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

Section 1. Minnesota Statutes 1945, Section 298.02, as amended by Laws 1947, Chapter 541, is amended to read :

298.02. **Low grade ore.** Subdivision 1. **Credit for cost of labor.** For the purpose of increasing employment and the utilization of low-grade, underground, and high labor cost ores, any taxpayer on whom a tax is imposed by reason of the provisions of Minnesota Statutes 1945, Section 298.01, shall be allowed a credit against the occupation tax as computed in said section because of the mining or production of ore from any mine, in an amount equal to 10 per cent of that part of the cost of labor, employed at said mine or in the beneficiation of such ore at or near said mine, in any calendar year, in excess of 50 cents and not in excess of 65 cents per ton of the ore produced during that year, and an