

*the appropriation made to him in this section as he may determine to be necessary and proper in the development of the remaining resources of said county and in the vocational training and rehabilitation of its residents.*

**Sec. 5. Provisions severable.**—*The provisions of this act shall be severable with respect to the effect of invalidity of any provision or the application hereof.*

Approved April 28, 1941.

---

#### CHAPTER 545—H. F. No. 949

*An act relating to the taxation of royalties for permission to explore, mine, take out and remove ore; amending Mason's Supplement 1940, Sections 2392-1 and 2392-1a.*

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

**Section 1. Law amended.**—Mason's Supplement 1940, Section 2392-1, is hereby amended to read as follows:

**"2392-1. Rate of tax on iron ore royalties.**—There shall be levied and collected upon all royalty received during the year ending December 31, 1923, and upon all royalty received during each calendar year thereafter, for permission to explore, mine, take out and remove ore from land in this state, a tax of 10½ per cent for the year 1941 and 1942, and nine per cent thereafter."

**Sec. 2. Law amended.**—Mason's Supplement 1940, Section 2392-1a, is hereby amended to read as follows:

**"2392-1a. Application of act.**—The increased rates provided hereby shall be applicable to all royalties accruing subsequent to December 31, 1940."

Approved April 28, 1941.