

CHAPTER 542—H. F. No. 1570

An act relating to the occupation tax upon the business of mining and producing iron ore or other ores; amending Minnesota Statutes 1945, Section 298.01.

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

Section 1. Minnesota Statutes 1945, Section 298.01, is amended to read as follows:

298.01. **Occupation tax on producing ores.** Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the state of Minnesota an occupation tax equal to 11 per cent for the year 1947, and for each year thereafter of the valuation of all ores mined or produced, which said tax shall be in addition to all other taxes provided for by law, said tax to be due and payable from such person on May 1 of the year next succeeding the calendar year covered by the report thereon to be filed as hereinafter provided. All ores mined or produced subsequent to December 31, 1946, shall be subject to the increased rate provided by this section.

Approved April 25, 1947.

CHAPTER 543—S. F. No. 48

An act relating to change of county residence within the state by an old age assistance recipient, amending Minnesota Statutes 1945, Section 256.36.

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

Section 1. Minnesota Statutes 1945, Section 256.36, is amended to read:

256.36. **Change of residence of recipient.** *When a recipient changes his place of dwelling he shall notify the county agency in which his old age assistance certificate is in effect. If he removes to another county he shall declare whether such absence is temporary or for the purpose of taking up regular domicile. The county originally granting old age assistance shall continue to pay the same regardless of change of residence within the state by a recipient. Provided, however, that after the change of residence, and whether or not a new settlement has been acquired, the county*

of original grant may bill the county of present residence for one-sixth of the amount of any increase in the old age assistance grant which may be allowed to the recipient, except that amounts allowed for medical care and hospitalization shall not be included in determining the amount of increase.

Upon verification of the facts the county welfare board of the county of present residence shall order the verified amount to be paid, and thereupon said amount shall be paid in the same manner as is provided for the payment of poor relief.

Approved April 26, 1947.

CHAPTER 544—S. F. No. 235

An act relating to hybrid seed corn; amending Minnesota Statutes 1945, Section 21.225, Subdivisions 1 and 2.

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

Section 1. Minnesota Statutes 1945, Section 21.225, Subdivisions 1 and 2, are amended to read as follows :

21.225. Record of hybrid seed corn varieties. Subdivision 1. **Filing of record; fee; seed act account.** A record of each hybrid seed field corn variety to be tested for days necessary for maturity, or to be sold, including the zone in Minnesota to which it is adapted shall be filed by *February 1* of each year by the originator or owner thereof with the commissioner, and for each such filing the commissioner shall collect a fee of \$15.00. Annually thereafter the originator or owner shall by *February 1* apply for and receive from the commissioner a renewal of such filing for a fee of \$15.00 each for *the first two years of renewal and \$2.00 each for every year thereafter* during which any hybrid seed corn of said varieties is to be sold in Minnesota. Such fees shall be deposited with the state treasurer, as other departmental receipts are deposited and shall constitute and be a part of the separate account known as the "seed act account" created by section 21.02, subdivision 6. The number or name used to designate any hybrid seed field corn in the registration thereof shall be the only variety name of all seed corn covered by or sold under such registration and renewal thereof.

Subd. 2. **Tests.** After the filing of any variety, the director, *with the assistance of the commissioner*, shall test