

Section 1. Minnesota Statutes 1961, Section 471.24, is amended to read:

471.24 Villages and towns may join in maintaining cemeteries. Where a village or town owns and maintains an established cemetery or burial ground, either within or without the municipal limits, the village or town may, by mutual agreement with contiguous villages and towns, each having an assessed valuation of not less than \$500,000, join together in the maintenance of such public cemetery or burial ground for the use of the inhabitants of each of such municipalities; and each such municipality is hereby authorized, by action of its council or governing body, to levy a tax or make an appropriation for the support and maintenance of such cemetery or burial ground; provided, the amount thus levied or appropriated by each municipality shall not exceed a total of ~~\$1,000~~ \$2000 in any one year except that any of the aforesaid towns the assessed valuation of which exceeds \$3,000,000 may levy ~~\$2000~~ \$3000 in any one year.

Approved May 10, 1963.

CHAPTER 610—S. F. No. 1592

[Coded]

An act relating to taxation; providing for tax credits against the occupation tax.

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

Section 1. **[298.026] Occupation taxes; credit for research, experimentation and exploration.** A tax credit shall be allowed to each taxpayer against the taxes payable by such taxpayer as computed each year under Minnesota Statutes 1961, Sections 298.01, 298.011, and 298.02, for the cost of all research, experimentation, pilot plant tests and exploration work performed in Minnesota in such year for the express purpose of furthering the discovery, development, or beneficiation of Minnesota iron ore or other Minnesota ores.

Such credit shall be computed by applying to such costs and allowances the weighted average net effective rate of all the occupation taxes applicable to such taxpayer for such year imposed pursuant to Minnesota Statutes 1961, Sections 298.01 and 298.011, after the application of the credits against such occupation taxes allowed under Minnesota Statutes 1961, Section 298.02, Subdivision 1, but before the application of the credit herein provided.

Changes or additions indicated by italics, deletions by strikeout.

Any such credit shall be applied against the tax for the year for which such credit is computed except that any such credit in excess of such tax shall be applied in like manner in the next year and thereafter from year to year, but not exceeding two years, until the entire credit has been so applied.

The determination as to what type of costs will qualify under this law, and the amount allowable, will be made by the commissioner of taxation who may use the services of the University of Minnesota School of Mines and Metallurgy which is hereby established as a technical consultant to the commissioner for the purposes of this act.

Sec. 2. The provisions of this act are effective for any taxable year commencing after December 31, 1962.

Approved May 10, 1963.

CHAPTER 611—S. F. No. 1593

[Not Coded]

An act relating to use of township road equipment in certain townships in the county of Wright.

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

Section 1. **Wright county towns; road equipment.** The town board of the townships of Clearwater, Silver Creek, Monticello, Otsego, Southside, Corinna, Maple Lake, French Lake, Albion, Chatham, Buffalo, Frankfort, Cokato, Middleville, Marysville, Rockford, Stockholm, Victor, Woodland and Franklin, all in the county of Wright, may lease their equipment and furnish personnel for use upon private property within the township, when such use does not unduly delay or interfere with the road operations to be performed upon public highways.

Sec. 2. Any lease and furnishing of personnel for use upon private property shall require payment which shall be set at rates consistent with prevailing rates as established by the contracting industry in Wright county.

Sec. 3. All money received for such use upon private property shall be set aside for highway and street purposes.

Sec. 4. This act shall become effective as to any specific township named in section 1 upon its approval by a majority of the

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