

The one cent increase in refunds herein above provided for shall apply only to gasoline and special fuel purchased after the effective date of this act and with respect to which the six cent gasoline tax has been paid.

Sec. 3. [296.18] [Subd. 1a.] **Tax rate increase, effect upon rate of refund.** *All claims for refund of taxes paid, except those taxes refunded in accordance with section 296.18, subdivision 4, which are filed within the four-month period immediately succeeding the effective date of any tax rate increase shall be paid at the former tax rate.*

Sec. 4. *The additional one cent excise tax shall apply to all gasoline in distributor storage on July 1, 1963.*

Sec. 5. *The increase in gasoline tax provided by section 296.02, subdivision 1, as heretofore amended and the tax provided by section 1 hereof, shall be effective on July 1, 1963.*

Approved May 13, 1963.

CHAPTER 687—S. F. No. 558

[Coded]

An act relating to the occupation tax on mining and producing iron ore.

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

Section 1. [298.027] **Iron ore; costs of mining exceeding value of ore, tax credit.** A tax credit shall be allowed to each taxpayer against the taxes computed under this chapter where the allowable costs for any mine determined under Minnesota Statutes 1961, Section 298.03 except taconite and semi-taconite exceed the value of the ore at the place where the same is brought to the surface of the earth. The said allowable costs shall not include amounts attributable to or payable by reason of the termination of mining operations.

The credit shall be computed by applying the tax rates specified in Minnesota Statutes 1961, Section 298.01 and Section 298.011 to the excess of such deductions over such value, but limited to; in the case of open pit iron ore mines, 53.68 percent of the credit so computed and in the case of underground mines, 42.10 percent of the credit so computed.

Changes or additions indicated by italics, deletions by strikeout:

Such credit shall be allowed for the year in which such excess occurs.

Sec. 2. This act shall apply to iron ore, mined or produced on or after January 1, 1963.

Approved May 13, 1963.

CHAPTER 688—S. F. No. 895

An act relating to commercial fishing in Lake Superior; amending Minnesota Statutes 1961, Section 98.46, Subdivision 12; Section 102.28, Subdivision 3.

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

Section 1. Minnesota Statutes 1961, Section 98.46, Subdivision 12, is amended to read:

Subd. 12. **Fish; Lake Superior; commercial licenses.** Fees for the following licenses to fish commercially in Lake Superior, to be issued to residents only, shall be:

(1) For a boat 18 feet or less in length, \$10;

(2) For a boat over 18 feet, but no more than 24 feet in length, \$25;

(3) For a boat over 24 feet in length, but not more than 35 feet in length, \$50-;

(4) *For a boat over 35 feet in length, \$50, plus \$1 per foot over 35 feet.*

Sec. 2. Minnesota Statutes 1961, Section 102.28, Subdivision 3, is amended to read:

Subd. 3. ~~No boat in excess of 35 feet in length shall be used.~~ Nets for taking lake trout and whitefish shall be not less than 4½ inch mesh, flexible rule measure.

Approved May 13, 1963.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.