

CHAPTER 881—H. F. No. 2518

[Coded in Part]

An act relating to taxes; amending Extra Session Laws 1967, Chapter 32, Article XII, Section 3; Minnesota Statutes 1967, Sections 290.06, Subdivisions 2b, 3b, 4 and 6; 290.065; 290.361, Subdivisions 6 and 7; 297A.25, Subdivision 1; 297A.51; 297.02, Subdivision 1; 297.03, Subdivision 5; 297.13, Subdivision 1; 297.22, Subdivision 1; 297.32, Subdivisions 1 and 2; 298.011; 299.011; and 340.47, Subdivision 5 and by adding a new subdivision.

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

Section 1. Extra Session Laws 1967, Chapter 32, Article XII, Section 3, is amended to read:

Sec. 3. The provisions of this article shall be applicable to all taxable years commencing after December 31, 1966, and prior to January 1, ~~1970~~ 1972.

Sec. 2. Minnesota Statutes 1967, Section 290.06, Subdivision 2b, is amended to read:

Subd. 2b. **Taxation; temporary rates; computation; individuals, estates and trusts.** (a) Notwithstanding the provisions of section 290.06, subdivision 2, for taxable years which begin after December 31, 1966, and prior to January 1, ~~1970~~ 1972, the income taxes imposed by this chapter upon individuals, estates, and trusts, other than those taxable as corporations, shall be computed by applying to their taxable net income in excess of the applicable credits allowed by section 290.21, the following schedule of rates:

- (1) On the first \$500, one and one half percent;
- (2) On the second \$500, two percent;
- (3) On the next \$1,000, three percent;
- (4) On the next \$1,000, five percent;
- (5) On the next \$1,000, six percent;
- (6) On the next \$1,000, seven percent;
- (7) On the next \$2,000, eight percent;
- (8) On the next \$2,000, nine percent;
- (9) On the next \$3,500, ten percent;
- (10) On all over \$12,500, and not over \$20,000, eleven percent;

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(11) On the remainder, twelve percent.

(b) In lieu of a tax computed according to the rates set forth in clause (a) of this subdivision, the tax of any individual taxpayer whose adjusted gross income for the taxable year is less than \$10,000, at his election shall be computed in accordance with tables prepared and issued by the commissioner of taxation. Such tables shall be prepared upon the same basis as the tables contained in Minnesota Statutes 1961, Section 290.06, taking into account, however, the increase in rates provided by clause (a) of this subdivision.

Sec. 3. Minnesota Statutes 1967, Section 290.06, Subdivision 3b, is amended to read:

Subd. 3b. **Credits against tax.** Notwithstanding the provisions of subdivision 3a for taxable years which begin after December 31, 1966, ~~and prior to January 1, 1970,~~ the taxes due under the computation in accordance with section 290.06 shall be credited with the following amounts:

(1) In the case of an unmarried individual, and, except as provided in paragraph 6, in the case of the estate of a decedent, \$19, and in the case of a trust, \$5;

(2) In the case of a married individual, living with husband or wife, and in the case of a head of a household, \$38. If such husband and wife make separate returns the personal exemption may be taken by either or divided between them;

(3) In the case of an individual, \$19 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer. One taxpayer only shall be allowed this credit with respect to any given dependent. In the case of the head of a household, a credit for one dependent shall be disallowed. A payment to a divorced or separated wife, other than a payment of the kind referred to in section 290.072, subdivision 3, shall not be considered a payment by the husband for the support of any dependent.

(4) (a) In the case of an unmarried individual who has attained the age of 65 before the close of his taxable year, an additional \$20;

(b) In the case of an unmarried individual who is blind at the close of the taxable year, an additional \$20;

(c) In the case of a married individual, living with husband or wife, an additional \$20 for each spouse who has attained the age of 65 before the close of the individual's taxable year, and an additional \$25 for each spouse who is blind at the close of the individual's tax-

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ble year. If such husband and wife make separate returns, these credits may be taken by either or divided between them;

(d) For the purposes of sub-paragraphs (b) and (c) of paragraph (4), an individual is blind if his central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

(5) In the case of an insurance company, it shall receive a credit on the tax computed as above equal in amount to any taxes based on premiums paid by it during the period for which the tax under Extra Session Laws 1967, Chapter 32, is imposed by virtue of any law of this state, other than the surcharge on premiums imposed by Extra Session Laws 1933, Chapter 53, as amended;

(6) If the status of a taxpayer, insofar as it affects the credits allowed under paragraphs 1, 2 and 3 shall change during the taxable year, or if the taxpayer shall either become or cease to be a resident of the state during such taxable year, such credit shall be apportioned, in accordance with the number of months before and after such change. For the purpose of such apportionment, a fractional part of a month shall be disregarded unless more than one-half of the month, in which case it shall be considered as a month. In case of death during a taxable year, a credit shall be allowed to the decedent, in proportion to the number of months before his death, and to his estate, in proportion to the number of months after his death, and in any event a minimum credit of \$5 shall be allowed to the decedent and his estate, respectively;

(7) In the case of a non-resident individual, credits under paragraphs 1, 2, 3 and 4 shall be apportioned in the proportion of the gross income from sources in Minnesota to the gross income from all sources, and in any event a minimum credit of \$5 shall be allowed.

Sec. 4. Minnesota Statutes 1967, Section 290.06, Subdivision 4, is amended to read:

Subd. 4. **Additional privilege and income tax upon corporations other than banks.** There is hereby imposed on all corporations (other than banks) required to file a return under the provisions of chapter 290 an additional privilege and income tax equal to 1.8 percent of all taxable net income attributable to this state less credit allowed by section 290.21 and section 290.06, subdivision 3 (5). This subdivision shall apply to all taxable years which begin after December 31, 1958, and prior to January 1, ~~1970~~ 1972. The proceeds

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of the tax imposed by this subdivision shall be deposited in the state treasury to the credit of the income tax school fund. There shall be paid from this income tax school fund all refunds of such taxes erroneously collected from taxpayers under this chapter as provided herein.

Sec. 5. Minnesota Statutes 1967, Section 290.06, Subdivision 6, is amended to read:

Subd. 6. **Surtax upon corporations other than banks.** The rates of taxation fixed by subdivisions 1 and 4 as the several rates to be applied in computing the privilege and income tax imposed by this chapter upon all corporations (other than banks) are increased ten percent of such respective rates. This subdivision shall apply to all taxable years which begin after December 31, 1960 and prior to January 1, ~~1970~~ 1972. The proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the income tax school fund.

Sec. 6. Minnesota Statutes 1967, Section 290.065, is amended to read:

290.065 **Transfers to the property tax relief fund.** ~~The additional~~ *Eight and eight-tenths percent of the taxes imposed by section 290.06 upon corporations (other than banks), shall be transferred periodically from the income tax school fund to the property tax relief fund.*

Sec. 7. Minnesota Statutes 1967, Section 290.361, Subdivision 6, is amended to read:

Subd. 6. **Surtax.** There is hereby imposed an additional privilege and income tax on corporations subject to the tax imposed by subdivision 2 equal to 1.9 percent of all taxable net income. This subdivision shall apply to all taxable years which begin after December 31, 1958, and prior to January 1, ~~1970~~ 1972. The proceeds of the tax imposed by this subdivision shall be deposited in the state treasury to the credit of the general revenue fund. There shall be paid from this general revenue fund all refunds of such taxes erroneously collected from taxpayers under this chapter as provided herein.

Sec. 8. Minnesota Statutes 1967, Section 290.361, Subdivision 7, is amended to read:

Subd. 7. **Added surtax.** The rates of taxation fixed by subdivisions 2 and 6 as the several rates to be applied in computing the privilege and income tax on banks are increased ten percent of such

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respective rates. This subdivision shall apply to all taxable years which begin after December 31, 1960 and prior to January 1, ~~1970~~ 1972. The proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the general revenue fund.

Sec. 9. Minnesota Statutes 1967, Section 298.011, is amended to read:

298.011 **Additional tax.** Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the state as an addition to the occupation tax levied by section 298.01, as amended, an additional occupation tax equal to 2.25 percent of the valuation of all ores (except taconite, semi-taconite and iron sulphides) mined and produced to be assessed, paid, and collected as a part of the occupation tax levied by section 298.01, as amended. This section shall apply to all ores (except taconite, semi-taconite and iron sulphides) mined and produced subsequent to December 31, 1958 and prior to January 1, ~~1970~~ 1972, except as to the collection of taxes theretofore levied and unpaid. Of the proceeds of the tax imposed by this section on ore mined or produced prior to January 1, 1959, 50 percent thereof shall be deposited in the state treasury to the credit of the veterans compensation fund.

The proceeds of the tax imposed by this section on ore mined or produced on or after January 1, 1959 shall be deposited in the state treasury and apportioned and distributed in accordance with the Constitution of the state of Minnesota, Article IX, Section 1A, in the following manner: 50 percent to the general revenue fund, 40 percent for the support of elementary and secondary schools and 10 percent for the general support of the university.

Sec. 10. Minnesota Statutes 1967, Section 299.011, is amended to read:

299.011 **Additional tax.** There shall be levied and collected upon all royalty received during each calendar year after 1958, for permission to explore, mine, take out and remove ore (except upon royalties received because of the actual production of taconite, semi-taconite or iron sulphides) from land in this state, as an addition to the tax levied by section 299.01, as amended, a tax of 2.25 percent to be levied and collected as a part of the tax levied by section 299.01, as amended. This section shall be effective as of January 1, 1959, and shall expire on December 31, ~~1969~~ 1971, except as to the collection of taxes theretofore levied and unpaid. The proceeds of the tax imposed by this section shall be deposited in the state treasury to the credit of the general revenue fund.

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Sec. 11. Minnesota Statutes 1967, Section 340.47, Subdivision 5, is amended to read:

Subd. 5. **Surtax on intoxicating liquors.** The several rates of taxation levied by subdivision 1 on all intoxicating liquors sold in this state are increased 15 percent except on intoxicating liquors which are within the state on June 30, 1959, and which have been sold within this state by a licensed manufacturer or wholesaler to a retailer or ultimate consumer on or before June 30, 1959. The increase in the several rates of taxation levied by this subdivision on all intoxicating liquors sold in this state shall hereafter be known as the surtax on intoxicating liquors.

The surtax levied hereunder shall be reduced by a credit for any surtax previously paid pursuant to the provisions of section 340.47, subdivision 3.

Notwithstanding the provisions of subdivision 1 and section 340.60, subdivision 2, the proceeds of the surtax imposed by this subdivision shall be deposited in the state treasury to the credit of the general revenue fund.

This subdivision expires June 30, ~~1969~~ 1971.

Sec. 12. Minnesota Statutes 1967, Section 297.02, Subdivision 1, is amended to read:

297.02 **Tax on cigarettes.** Subdivision 1. **Rates.** A tax is hereby imposed upon the sale of cigarettes in this state or having cigarettes in possession in this state with intent to sell and upon any person engaged in business as a distributor thereof, at the following rates, subject to the discount provided in section 297.03:

(1) On cigarettes weighing not more than three pounds per thousand, ~~four~~ six mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, ~~eight~~ 12 mills on each such cigarette.

Sec. 13. Minnesota Statutes 1967, Section 297.03, Subdivision 5, is amended to read:

Subd. 5. **Sale of stamps.** The commissioner shall sell stamps to any person licensed as a distributor at a discount of ~~three and one quarter~~ 2.75 percent from the face amount of the stamps for the first ~~\$150,000~~ \$206,250 of such stamps purchased in any fiscal year; and at a discount of ~~two and one half~~ two percent for all additional stamps purchased in any fiscal year. He shall not sell stamps to any other person.

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Sec. 14. Minnesota Statutes 1967, Section 297.13, Subdivision 1, is amended to read:

297.13 **Revenue, disposal.** Subdivision 1. **Cigarette tax apportionment fund.** ~~Twelve and one-half~~ *Eight and three-tenths* percent of the revenues received ~~after July 1, 1967, and until June 30, 1969;~~ from taxes, penalties and interest under sections 297.01 to 297.13 shall be deposited by the commissioner of taxation in the state treasury and credited to a special fund to be known as the "natural resources fund," which is hereby created. Expenditures shall be made from said fund only as may be authorized by law to carry out the provisions of this act and in conformance with the provisions of Minnesota Statutes, Chapter 16, and any act amendatory thereof. *An additional 8.3 percent of the revenues received from taxes, penalties and interest under Minnesota Statutes 1967; Sections 297.01 to 297.13 shall be deposited by the commissioner of taxation in the property tax relief fund and said amount shall be considered for the purposes of Minnesota Statutes 1967, Section 297A.51 as if the tax were imposed by Minnesota Statutes 1967, Sections 297A.01 to 297A.44.* The balance of the revenues derived from taxes, penalties, and interest under sections 297.01 to 297.13 and from license fees and miscellaneous sources of revenue shall be deposited by the commissioner in the state treasury and credited ~~one-fourth~~ *18 percent* to a special fund to be known as the "Cigarette Tax Apportionment Fund," which fund is hereby created, but in no event shall the amount credited to the fund be less than that credited to such fund in the fiscal year beginning July 1, 1968 and ending June 30, 1969, and the balance to the general revenue fund. The revenues in the apportionment fund shall be apportioned as provided in subdivision 2 to the several counties, cities, villages and boroughs in this state, and the term "village" as used herein shall include those towns which have village powers as defined in Minnesota Statutes, Section 368.01. In computing the population of counties, cities, villages and boroughs the state auditor shall add increases in population disclosed by reason of any special census conducted under subdivision 7 to the population of the political subdivision conducting the census and to the population of the county in which the political subdivision is located. Each county, city, village, and borough shall receive from the apportionment fund an amount bearing the same relation to the total amount to be apportioned as its population bears to the total population of all the counties, cities, villages and boroughs in this state; except, that for the purposes of sections 297.01 to 297.13, the population of a county shall be that part of its population exclusive of the population of the several cities, villages and boroughs within the county.

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Sec. 15. Minnesota Statutes 1967, Section 297.22, Subdivision 1, is amended to read:

297.22 **Tax.** Subdivision 1. A tax is hereby imposed upon the use or storage by consumers of cigarettes in this state, and upon such consumers, at the following rates:

(1) On cigarettes weighing not more than three pounds per thousand, ~~four~~ *six* mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, ~~eight~~ *12* mills on each such cigarette.

Sec. 16. Minnesota Statutes 1967, Section 297.32, Subdivision 1, is amended to read:

297.32 **Tax on tobacco products.** Subdivision 1. A tax is hereby imposed upon all tobacco products in this state and upon any person engaged in business as a distributor thereof, at the rate of ~~ten~~ *20* percent of the wholesale sales price of such tobacco products. Such tax shall be imposed at the time the distributor (1) brings, or causes to be brought, into this state from without the state tobacco products for sale; (2) makes, manufactures, or fabricates tobacco products in this state for sale in this state; or (3) ships or transports tobacco products to retailers in this state, to be sold by those retailers.

Sec. 17. Minnesota Statutes 1967, Section 297.32, Subdivision 2, is amended to read:

Subd. 2. A tax is hereby imposed upon the use or storage by consumers of tobacco products in this state, and upon such consumers, at the rate of ~~ten~~ *20* percent of the cost of such tobacco products.

The tax imposed by this subdivision shall not apply if the tax imposed by subdivision 1 on such tobacco products has been paid.

This tax shall not apply to the use or storage of tobacco products in quantities of:

1. Less than 25 cigars;
2. Less than 10 oz. snuff or snuff powder;
3. Less than 1 lb. smoking or chewing tobacco or other tobacco products not specifically mentioned herein, in the possession of any one consumer.

Sec. 18. Minnesota Statutes 1967, Section 297A.25, Subdivision 1, is amended to read:

297A.25 **Exemptions.** Subdivision 1. The following are

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specifically exempted from the taxes imposed by sections 297A.01 to 297A.44:

(a) The gross receipts from the sale of food products including but not limited to cereal and cereal products, butter, cheese, milk and milk products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products;

(b) *The gross receipts from the sale of prescribed drugs and medicine intended for use, internal or external, in the cure, mitigation, treatment or prevention of illness or disease in human beings and products consumed by humans for the preservation of health, including prescription glasses, therapeutic and prosthetic devices, but not including cosmetics or toilet articles notwithstanding the presence of medicinal ingredients therein.*

(c) The gross receipts from the sale of and the storage, use or other consumption in Minnesota of tangible personal property, tickets, or admissions, electricity, gas, or local exchange telephone service, which under the Constitution or laws of the United States or under the Constitution of Minnesota, the state of Minnesota is prohibited from taxing;

(d) The gross receipts from the sale of tangible personal property, the ultimate destination of which is outside the state of Minnesota and which is not thereafter returned to a point within Minnesota except in the course of interstate commerce.

(f) The gross receipts from the sale of and storage, use or consumption of petroleum products upon which a tax has been imposed under the provisions of Minnesota Statutes 1965, Chapter 296, whether or not any part of said tax may be subsequently refunded;

(g) The gross receipts from the sale of clothing and wearing apparel except the following:

(i) all articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with precious metals or imitations thereof; watches; clocks; cases and movements for watches and clocks; gold, gold-plated, silver, or sterling flatware or hollow ware and silver-plated hollow ware; opera glasses; lorgnettes; marine glasses; field glasses and binoculars.

(ii) articles made of fur on the hide or pelt, and articles of which such fur is the component material or chief value, but only if

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such value is more than three times the value of the next most valuable component material.

(iii) perfume, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous and toilet powders. The tax imposed by this act shall not apply to lotion, oil, powder, or other article intended to be used or applied only in the case of babies.

(iv) trunks, valises, traveling bags, suitcases, satchels, overnight bags, hat boxes for use by travelers, beach bags, bathing suit bags, brief cases made of leather or imitation leather, salesmen's sample and display cases, purses, handbags, pocketbooks, wallets, bill-folds, card, pass, and key cases and toilet cases.

(h) The gross receipts from the sale of and the storage, use, or consumption of all materials, including chemicals, fuels, petroleum products, lubricants, packaging materials, feeds, seeds, fertilizers, electricity, gas and steam, used or consumed in agricultural or industrial production of personal property intended to be sold ultimately at retail, whether or not the item so used becomes an ingredient or constituent part of the property produced. Such production shall include, but is not limited to, production of any tangible personal property, manufacturing, processing (other than by restaurants and consumers) of agricultural products whether vegetable or animal, commercial fishing, refining, smelting, reducing, brewing, distilling, printing, mining, quarrying, lumbering, generating electricity and road building. Such production shall not include painting, cleaning, repairing or similar processing of property except as part of the original manufacturing process. Machinery, equipment, implements, tools, accessories, appliances, contrivances, furniture and fixtures used in such production and fuel, electricity, gas or steam used for space heating or lighting, are not included within this exemption;

(i) The gross receipts from the sale of and storage, use or other consumption in Minnesota of tangible personal property which is used or consumed in or becomes an ingredient or component part of any publication regularly issued at average intervals not exceeding three months, and any such publication. For purposes of this subsection, "publication" as used herein shall include, without limiting the foregoing, a legal newspaper as defined by Minnesota Statutes 1965, Section 331.02, and any supplements or enclosures with or part of said newspaper; and the gross receipts of any advertising contained therein or therewith shall be exempt. For this purpose, advertising in any such publication shall be deemed to be a service and not tangible personal property, and persons or their agents who publish or sell such newspapers shall be deemed to be engaging in a service with re-

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spect to gross receipts realized from such newsgathering or publishing activities by them, including the sale of advertising. Machinery, equipment, implements, tools, accessories, appliances, contrivances, furniture and fixtures used in such publication and fuel, electricity, gas or steam used for space heating or lighting, are not included within this exemption;

(j) The gross receipts from all sales of tangible personal property to, and all storage, use or consumption of such property by, the United States and its agencies and instrumentalities or the state of Minnesota and its agencies, instrumentalities and political subdivisions;

(k) The gross receipts from the isolated or occasional sale of tangible personal property in Minnesota not made in the normal course of business of selling that kind of property, and the storage, use, or consumption of property acquired as a result of such a sale;

(l) The gross receipts from sales of tangible personal property to, and the storage, use or other consumption of such property by persons taxed on the gross earnings basis in lieu of ad valorem taxes under the provisions of Minnesota Statutes 1965, Chapters 294 and 295, and by persons taxed for ad valorem tax purposes under the in lieu provisions of Minnesota Statutes 1965, Chapter 298; provided, however, that the exclusion granted to persons taxed under the provisions of chapter 298, shall not apply to machinery, equipment, implements, tools, accessories, appliances, contrivances, furniture, supplies, fixtures and other tangible items purchased for the purposes of administration, including, but not limited to, management, accounting, advertising, industrial and public relations functions;

(m) The gross receipts from sales of tangible personal property to, and the storage, use, or other consumption of such property by persons taxed under the provisions of Minnesota Statutes 1965, Sections 270.071 to 270.079, inclusive;

(n) The gross receipts from the sale of tangible personal property to, and the storage, use or other consumption of such property by, any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious or educational purposes;

(o) The gross receipts from the sale of caskets and burial vaults.

(p) *The gross receipts from the sale of cigarettes.*

Sec. 19. Minnesota Statutes 1967, Section 297A.51, is amended to read:

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297A.51 **Distribution of tax proceeds.** *One-fourth of the sum of the revenues transferred to the property tax relief fund pursuant to Minnesota Statutes 1967, Section 297.13, Subdivision 1, plus the amount which the tax imposed by sections 297A.01 to 297A.44 raises annually shall be distributed to townships, cities, villages, boroughs, counties and school districts as provided in sections 297A.51 to 297A.60.*

Sec. 20. Minnesota Statutes 1967, Section 340.47, is amended by adding a subdivision to read:

Subd. 6. Additional tax. There shall be added to the taxes determined in accordance with subdivisions 1 and 5, the following additional tax:

- (1) On all unfortified wines, the sum of four cents per gallon;*
- (2) On all fortified wines from 14 to 21 percent of alcohol by volume, the sum of ten cents per gallon;*
- (3) On all fortified wines from 21 to 24 percent of alcohol by volume, the sum of 20 cents per gallon;*
- (4) On all fortified wines containing more than 24 percent of alcohol by volume, the sum of 20 cents per gallon;*
- (5) On all natural and artificial sparkling wines containing alcohol, the sum of 20 cents per gallon;*
- (6) On all other distilled spirituous liquors, liqueurs, cordials, and liquors designated as specialties regardless of alcoholic content the sum of 75 cents per gallon, but not including ethyl alcohol; provided, that in computing the tax on any package of spirits a proportional tax at a like rate on all fractional parts of a gallon shall be paid except that all fractional parts of a gallon less than one-sixteenth shall be taxed at the same rate as shall be taxed for one-sixteenth of a gallon; provided, however, that the contents of miniatures containing two fluid ounces or less shall be taxed two cents.*

Sec. 21. *The provisions of section 20 shall become effective July 1, 1969.*

Sec. 22. *The provisions of sections 12 to 18 shall become effective upon enactment.*

Approved May 29, 1969.

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