6125.6800 RENTALS, ROYALTIES, AND TAXES.

Subpart 1. **Amount of royalty.** Royalties to be paid to the state on all sand and gravel leases issued hereunder shall be based on cubic yards of usable materials removed and shall be ten cents per cubic yard, and shall be paid on or before the 15th day of each month for the sand and gravel removed during the preceding month.

- Subp. 2. **Annual rental fee.** Every lease shall provide for a minimum annual rental of \$150 per calendar year, or fraction thereof, payable in advance. Such rental shall be payable annually on or before the 20th day of January each year during the term thereof. Any amount paid for rental accrued during any calendar year shall be credited on any royalty that may become due for sand and gravel removed under said lease during the same calendar year but no further.
- Subp. 3. Records of materials removed from demised premises. All usable or salable sand and gravel taken from the demised premises shall be measured by the lessee as it is removed or stockpiled which measurements shall be recorded daily. Such sand and gravel when stockpiled shall be kept separate and not mixed with materials from other sources until measured as hereinabove provided. All operations shall be conducted in accordance with acceptable mining practices and so as not to cause any unnecessary or unusual permanent injury to the lands or to inconvenience or hinder subsequent operations in the same area. All waste materials shall be disposed of and all water returned to the stream or body of water. They shall be treated as directed by the commissioner or the commissioner's agents in charge of such operations.
- Subp. 4. **Payments to commissioner of management and budget.** All permit fees and all rents and royalties paid under leases shall be paid to the commissioner of management and budget, and shall be credited to the permanent school funds of the state.
- Subp. 5. **Taxes.** All leases shall provide that the lessee shall pay, when due, all taxes levied against the premises, the personal property, and improvements thereon during the continuance of the lease.

Statutory Authority: MS s 93.08

History: 17 SR 1279; L 2003 c 112 art 2 s 50; L 2009 c 101 art 2 s 109

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