

CHAPTER 286

TAX ON THE HANDLING OF GRAIN

286.01 DEFINITIONS.

HISTORY. 1941 c. 542 s. 1.

286.02 TAX FOR HANDLING OF GRAIN.

HISTORY. R.S. 1851 c. 12 s. 3; P.S. 1858 c. 9 s. 3; 1860 c. 1 s. 2; 1861 c. 1 s. 1; G.S. 1866 c. 11 s. 2; 1867 c. 46; 1874 c. 1 s. 3; 1875 c. 5; 1877 c. 6; 1878 c. 1 s. 3; G.S. 1878 c. 11 s. 3; G.S. 1894 s. 1510; 1897 c. 220; R.L. 1905 s. 824; 1909 c. 466 s. 2; 1919 c. 339 s. 1; G.S. 1913 s. 2330; G.S. 1923 s. 2351; M.S. 1927 s. 2351; 1941 c. 542 s. 2.

"The personal property pertaining to the business of a merchant shall be listed in the town or district where his business is carried on." The place where the business is carried on within the meaning of the statute is the place where the property is kept for sale. The mere buying of property in some town or district other than that of his residence did not render it assessable at the place of purchase. *Mpls. & Northern v Board*, 60 M 522, 63 NW 101. Note: Laws 1897, Chapter 220, reads as follows: "All grain in elevators, or railroad right of way, or elsewhere, shall be assessed and taxed against the owners in the assessment district where such elevator is situated", thus changing the law as laid down in 60 M 522.

286.03 STATEMENT FILED WITH ASSESSOR.

HISTORY. 1909 c. 466 s. 1; G.S. 1913 s. 2329; G.S. 1923 s. 2350; M.S. 1927 s. 2350; 1941 c. 542 s. 3.

Funds belonging to clients in hands of a grain commission company are taxable as moneys and credits. 1934 OAG 813, May 31, 1933 (614).

A truck driver who buys grain for re-sale is not subject to a bushel tax. 1940 OAG 306, July 29, 1939 (215c-10).

286.04 ASSESSOR TO ASCERTAIN NUMBER OF BUSHELS OF GRAIN.

HISTORY. 1941 c. 542 s. 4.

286.05 PAYMENT OF TAX.

HISTORY. 1941 c. 542 s. 5.

286.06 TAX ENTERED ON PERSONAL PROPERTY LIST.

HISTORY. 1909 c. 466 s. 3; G.S. 1913 s. 2331; 1919 c. 339 s. 2; Ex. 1919 c. 8 s. 1; G.S. 1923 s. 2352; M.S. 1927 s. 2352; 1941 c. 542 s. 6.

286.07 DISTRIBUTION OF TAX.

HISTORY. 1909 c. 466 s. 3; G.S. 1913 s. 2331; 1919 c. 339 s. 2; Ex. 1919 c. 8 s. 1; G.S. 1923 s. 2352; M.S. 1927 s. 2352; 1941 c. 542 s. 7.

286.08 GRAIN INCLUDED IN STATEMENTS EXEMPT FROM OTHER TAXATION.

HISTORY. 1941 c. 542 s. 8.

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286.09 APPLICATION.

HISTORY. 1941 c. 542 s. 9.

286.10 ASSESSOR TO MAKE ASSESSMENT WHERE NO REPORT IS FILED.

HISTORY. 1909 c. 466 s. 4; G.S. 1913 s. 2332; G.S. 1923 s. 2353; M.S. 1927 s. 2353; 1941 c. 542 s. 10.

286.11 ASSESSMENT OF TAXES, WHEN BASED.

HISTORY. 1941 c. 542 s. 11.