

298.43 OCCUPATION TAXES

830

298.43 TAX SEPARATELY ASSESSED

HISTORY. 1953 c 482 s 3.

298.44 STATEMENT NOT FURNISHED, PROCEDURE

HISTORY. 1953 c 482 s 4.

298.45 APPLICABLE LAWS

HISTORY. 1953 c 482 s 5.

CHAPTER 299

ORE; TAX ON ROYALTIES

299.01 TAX ON SEVERANCE OF ORE FROM LAND; RATE

Tax valuation of Minnesota iron ore. 34 MLR 389.

In construing the constitutionality of a legislative act the intent of the legislature must be ascertained from the language of the entire act read in the light of the object in view. The same tax can be sustained as property tax against one taxpayer, as privilege tax against another, and as combination property and privilege tax against a third. Every presumption is in favor of the constitutionality of the act. It is inherent in the exercise of the power to tax that a legislature is free to select the subject of taxation and to grant exemptions. The legislature likewise has a wide discretion in classifying property for the purpose of taxation provided its classifications are based upon differences which furnish a reasonable ground for the resulting distinctions between the several classes. *Hassler v Engberg*, 233 M 487, 48 NW(2d) 343.

The Miller-Mohawk Mine after operating for many years as an open pit-underground operation has exhausted the known marketable ore and their lease was surrendered and property reverted to the fee owners. The village of Aurora acquired the property, planted 50,000 trees thereon, and claimed to be using the property as a municipal forest. The village later leased the entire property to the Syracuse Mining Company for a term of 50 years reserving all timber rights. Any royalties received by the village of Aurora for permitting the lessee to explore, mine, take out and remove ore from the property involved are exempt from payment of the royalty tax imposed by section 299.01. OAG April 1, 1949 (414-A-11).

299.011 VETERANS BONUS TAX ROYALTIES

HISTORY. 1949 c 642 s 16.

299.05 TAX ON ROYALTIES; ASSESSMENT BY COMMISSIONER

HISTORY. Amended, 1947 c 310 s 1.