

CHAPTER 299

ORE; TAX UPON ROYALTIES

299.01	Tax on royalties.	299.07	Time for payment.
299.012	Tax credit upon production of high labor cost ores and taconites.	299.08	Lien; payment of tax.
299.013	Tax on copper-nickel royalty.	299.09	Assessment for tax; collection.
299.02	Definitions.	299.10	Penalty for nonpayment; collection of delinquent tax.
299.03	Reports to commissioner.	299.11	False returns or reports; penalty.
299.04	Contents of reports.	299.12	Records; inspection by commissioner; refusal of access a misdemeanor.
299.05	Assessment by commissioner.	299.13	Taxes credited to general fund.
299.06	Failure to make reports; penalty; procedure.	299.14	Application.

299.01 TAX ON ROYALTIES.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.012 TAX CREDIT UPON PRODUCTION OF HIGH LABOR COST ORES AND TACONITES.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.013 TAX ON COPPER-NICKEL ROYALTY.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.02 DEFINITIONS.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.03 REPORTS TO COMMISSIONER.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.04 CONTENTS OF REPORTS.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.05 ASSESSMENT BY COMMISSIONER.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.06 FAILURE TO MAKE REPORTS; PENALTY; PROCEDURE.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.07 TIME FOR PAYMENT.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.08 LIEN; PAYMENT OF TAX.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.09 ASSESSMENT FOR TAX; COLLECTION.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.10 PENALTY FOR NONPAYMENT; COLLECTION OF DELINQUENT TAX.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.11 FALSE RETURNS OR REPORTS; PENALTY.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.12 RECORDS; INSPECTION BY COMMISSIONER; REFUSAL OF ACCESS A MISDEMEANOR.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.13 TAXES CREDITED TO GENERAL FUND.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.

299.14 APPLICATION.

NOTE: This section is repealed by Laws 1987, chapter 268, article 9, section 43, clause (a) effective for taxable years beginning after December 31, 1989. See Laws 1987, chapter 268, article 9, section 44.