

**298.392 QUALIFICATION OF AGGLOMERATING FACILITIES; PROCEDURE AND ORDER.**

An agglomerating facility shall be or become subject to taxation under sections 298.391 to 298.396 after it shall have been approved as such by order of the commissioner. Request for such approval shall be in writing and shall contain a description of the facility, together with such additional information and supporting data as the commissioner may require. The commissioner may make reasonable rules not inconsistent herewith prescribing the form of such requests. On determining that the facility, which may include existing structures, buildings, machinery, equipment, tools and supplies, qualifies as an agglomerating facility under sections 298.391 to 298.396, the commissioner shall by order approve the same as such and the facility shall thereupon become subject to the provisions of sections 298.391 to 298.396.

**History:** 1965 c 893 s 2; 1985 c 248 s 70; 1986 c 444