

**298.285 STATE AID AMOUNT; APPROPRIATION.**

(a) The commissioner of revenue shall determine a state aid amount equal to a tax of 33 cents per taxable ton of iron ore concentrates for production year 2001 and 22 cents per taxable ton of iron ore concentrates for production years 2002 and thereafter, except as provided in paragraph (b).

(b) Other iron-bearing material, as defined in section 298.001, subdivision 9, must not be included in the determination of state aid amounts under paragraph (a) until distribution year 2024.

(c) There is appropriated from the general fund to the commissioner an amount equal to the state aid determined under this section. The appropriation must be distributed under section 298.28, as if the aid were production tax revenues.

**History:** *1Sp2001 c 5 art 6 s 39; 1Sp2021 c 14 art 11 s 22*