

CHAPTER 286

TAX ON THE HANDLING OF GRAIN

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286.01 DEFINITIONS. Subdivision 1. **Words, terms, and phrases.** Unless the language or context clearly indicates that a different meaning is intended, the following words, terms, and phrases, for the purposes of this chapter, shall be given the meanings subjoined to them.

Subdivision 2. **Person.** "Person" means individuals, corporations, firms, and associations of whatsoever form.

Subdivision 3. **Handling or handled.** "Handling" or "handled" means the receiving of grain at or in each elevator warehouse, mill, or other facility in this state in which it is received for storage, accumulation, sale, or processing for any purpose, except as otherwise provided in this chapter.

Subdivision 4. **Grain.** "Grain" means all commercial field seeds in their natural state, or when hulled, cleaned, dried, graded, or polished; but such term excludes such seeds when otherwise processed and the products of such processing, or when packaged or sacked.

[1941 c. 542 s. 1]

286.02 TAX FOR HANDLING OF GRAIN. In lieu of all taxes on grain as property of any person handling grain, an annual excise tax is hereby levied on the handling of grain for all the purposes for which taxes would otherwise be levied on such grain as property in this state measured as follows:

A sum equal to one-half mill per bushel upon all wheat, soybeans, and flax handled in this state in the year hereinafter specified, ascertained as hereinafter provided, plus a sum equal to one-fourth mill per bushel upon all other grain so handled.

[1941 c. 542 s. 2]

286.03 STATEMENT FILED WITH ASSESSOR. Every person engaged in handling grain shall, on May first of each year, make and file a statement with the assessor of the taxing district in which the grain was handled setting forth the number of bushels of each kind of grain handled by him in that district during the year immediately preceding or the part thereof during which he was engaged in handling grain.

A form for making such statement shall be included in the blanks prescribed by the commissioner of taxation.

[1941 c. 542 s. 3]

286.04 ASSESSOR TO ASCERTAIN NUMBER OF BUSHELS OF GRAIN. The assessor of each such district, from the statement required by section 286.03, or from such other facts and information as he may acquire, shall ascertain the number of bushels of each class of grain mentioned in section 286.02 handled by each of such persons in his district during the preceding year, or part thereof, and assess the same to such person under the provisions of this chapter.

The rate or rates imposed by section 286.02 shall be applied to the number of bushels of each class of grain and the amount resulting therefrom shall constitute the tax to be assessed.

[1941 c. 542 s. 4]

286.05 PAYMENT OF TAX. The tax imposed by this chapter shall be payable at the times specified by law for the payment of taxes in respect of taxable personal property, and in the district in which the assessment is made. All the powers and

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duties vested in or imposed upon the county auditor or the commissioner of taxation, or any other officer or board with respect to the assessment of taxable personal property shall apply to the commissioner and other officers with respect to the assessment of the tax imposed by this chapter. All rights and privileges of a taxpayer or of any other person in behalf of or in succession to a taxpayer, or with respect to the assessment and payment of taxes levied on personal property, including specifically but without prejudice, all rights of appeal from such personal property and penalty assessments, are hereby conferred upon each such person and made applicable to the assessment and payment of the tax imposed by this chapter.

[1941 c. 542 s. 5]

286.06 TAX ENTERED ON PERSONAL PROPERTY LIST. All taxes assessed pursuant to this chapter shall be entered on the proper general personal property list in the taxing district in which the same are required by this chapter to be assessed, and shall be considered the same as taxes imposed upon personal property, and all provisions of law relating to the collection of personal property taxes and the powers and duties of the county treasurer, the county auditor, and all other officers with respect to the collection and enforcement of personal property taxes shall apply to the collection and enforcement of the tax imposed by this chapter.

[1941 c. 542 s. 6]

286.07 DISTRIBUTION OF TAX. All taxes levied by and assessed under this chapter shall, when collected, be distributed by the county auditor and county treasurer to and among the several taxing districts in the same proportion in which such taxing districts are entitled to share in the revenue accruing from the collection of personal property taxes.

[1941 c. 542 s. 7]

286.08 GRAIN INCLUDED IN STATEMENTS EXEMPT FROM OTHER TAXATION. All grain included in the statements required to be made by this chapter and upon the handling of which a tax is hereby imposed shall be exempt from taxation as personal property.

[1941 c. 542 s. 8]

286.09 APPLICATION. Nothing in this chapter shall apply to a farmer in respect to grain raised and stored, kept or found on a farm owned or operated by himself, nor to such grain as shall be handled, held, or kept for sale for seed purposes by any person engaged in the business of buying and selling grain for such purposes.

[1941 c. 542 s. 9]

286.10 ASSESSOR TO MAKE ASSESSMENT WHERE NO REPORT IS FILED. When a person fails to file a statement, or fails to list in the statement any item or items of grain which he is required by section 286.03 to list therein, the proper assessor shall ascertain, as nearly as possible, the number of bushels of grain of the various kinds subject to taxation in his taxing district under this chapter, and thereupon shall add to the assessment of each class or item of taxable property which the taxpayer failed to return or list a penalty of 50 per cent thereof.

[1941 c. 542 s. 10]

286.11 ASSESSMENT OF TAXES, WHEN BASED. The first assessment of taxes hereunder shall be based upon and measured by grain received during the period from March 1, 1940, to May 1, 1941, and thereafter annually on May 1 each year.

[1941 c. 542 s. 13]