

size, area to be served, training and treatment programs, staff qualifications, and projected annual operating costs of facilities to be rehabilitated or constructed. Compliance with these standards shall constitute a minimum requirement for the granting of assistance as provided by this act.

Subd. 3. **APPLICATION FOR GRANTS.** Any county or group of counties operating any of the facilities described in subdivision 1 or desiring to construct and operate or to rehabilitate existing facilities may apply for assistance under this act by submitting to the commissioner of corrections for his approval its plans, specifications, budget, program for training and treatment, and staffing pattern, including personnel qualifications. The commissioner may recommend such changes or modifications as he deems necessary to effect substantial compliance with the standards provided in subdivision 2. When the commissioner has determined that any county or group of counties has substantially complied with the minimum standards, or is making satisfactory progress toward such compliance he may pay to such counties an amount not to exceed 50 percent of the cost of construction or rehabilitation of the facilities described in this act, and, in the case of improvement of program and continued operation of any program in a regional facility as described in subdivision 1, he may pay to the governing board of such facility a sum not to exceed \$1,800 per year for each adult bed and \$3,200 per year for each juvenile bed as approved in the submitted plans and specifications.

Subd. 4. **INSPECTION.** The commissioner shall inspect at least annually each facility covered by this act and review its projected annual operating costs to insure continued compliance with minimum standards, and may withhold funds for noncompliance.

Subd. 5. **LIMITATION OF GRANTS TO FUTURE PROJECTS.** Completion and acceptance of new construction or rehabilitation of existing facilities must occur after the effective date of this act to enable a county or group of counties to receive any sums provided by this act.

This law shall apply only for those projects where a specific appropriation has been made.

Approved June 4, 1971.

CHAPTER 736—S.F.No.1281

[Coded in Part]

An act relating to taxation; providing for the distribution of the proceeds of the taconite production tax, amending Minnesota Statutes 1969, Section 298.28, Subdivision 1 and by adding a subdivision.

Be it enacted by the Legislature of the State of Minnesota:

Changes or additions indicated by underline, deletions by ~~strikeout~~.

Section 1. Minnesota Statutes 1969, Section 298.28, Subdivision 1, is amended to read:

298.28 TAXATION; TACONITE; PRODUCTION TAX; DISTRIBUTION. Subdivision 1. The proceeds of the tax collected under section 298.24 shall be distributed by the state treasurer, upon certificate of the commissioner of taxation to the general fund of the state and to the various taxing districts in which the lands from which taconite was mined or quarried were located in the following manner and proportions: 11 ½ percent thereof to the city, village or town; 27 percent thereof to the school district; 11 ½ percent thereof to the county; three percent thereof to the state and 47 percent thereof, less any amount required to be distributed under subdivision 1a of this section, to the taconite property tax relief account in the apportionment fund in the state treasury. If the mining, quarrying, and concentration, or different steps in either thereof are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages and towns among such subdivisions as provided above, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each such taxing district. His order making such apportionment shall be subject to review by the tax court at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general fund. The amount distributed to any city, village or school district under the provisions hereof shall be included in computing the permissible levies of such city, village or school district under sections 275.11 or 275.12, provided, in computing the deduction from permissible levies of cities or villages by reason hereof effect shall be given to the cost of living adjustment allowed by section 275.11, subdivision 2, regardless of whether or not more than 25 percent of the assessed valuation consists of iron ore. On or before October 10 of each calendar year each producer of taconite or iron sulphides subject to taxation under section 298.24 (hereinafter called "taxpayer") shall file with the commissioner of taxation and with the county auditor of each county in which such taxpayer operates, and with the chief clerical officer of each school district, city or village which is entitled to participate in the distribution of the tax, an estimate of the amount of tax which would be payable by such taxpayer under said law for such calendar year; provided such estimate shall be in an amount not less than the amount due on the

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mining and production of concentrates up to September 30 of said year plus the amount becoming due because of probable production between September 30 and December 31 of said year, less any credit allowable as hereinafter provided. Such estimate shall list the taxing districts entitled to participate in the distribution of such tax, and the amount of the estimated tax which would be distributable to each such district in such next ensuing calendar year on the basis of the last percentage distribution certified by the commissioner of taxation. If there be no such prior certification, the taxpayer shall set forth its estimate of the proper distribution of such tax under the law, which estimate may be corrected by the commissioner if he deems it improper, notice of such correction being given by him to the taxpayer and the public officers receiving such estimate. The officers with whom such report is so filed shall use the amount so indicated as being distributable to each taxing district in computing, pursuant to sections 275.11 or 275.12, the permissible tax levy of such city, village or school district in the year in which such estimate is made, and payable in the next ensuing calendar year. Such taxpayer shall then pay, at the times payments are required to be made pursuant to section 294.25, as the amount of tax payable under section 298.24, the greater of (a) the amount shown by such estimate, or (b) the amount due under said section as finally determined by the commissioner of taxation pursuant to law. If, as a result of the payment of the amount of such estimate, the taxpayer has paid in any calendar year an amount of tax in excess of the amount due in such year under section 298.24, after application of credits for any excess payments made in previous years, all as determined by the commissioner of taxation, the taxpayer shall be given credit for such excess amount against any taxes which, under said section, may become due from the taxpayer in subsequent years. In any calendar year in which a general property tax levy subject to sections 275.11 or 275.12 has been made, if the taxes distributable to any such city, village or school district are greater than the amount estimated to be paid to any such city, village or school district in such year, the excess of such distribution shall be held in a special fund by the city, village or school district and shall not be expended until the succeeding calendar year, and shall be included in computing the permissible levies under sections 275.11 or 275.12 of such city, village or school district payable in such year. If the amounts distributable to any such city, village or school district, after final determination by the commissioner of taxation under section 298.28 are less than the amounts indicated by such estimates, such city, village or school district may issue certificates of indebtedness in the amount of the shortage, and may include in its next tax levy, in excess of the limitations of sections 275.11 or 275.12 an amount sufficient to pay such certificates of indebtedness and interest thereon, or, if no certificates were issued, an amount equal to such shortage.

There is hereby appropriated to such taxing districts as are stated herein and to the taconite property tax relief account in the apportionment fund in the state treasury, from any fund or account

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in the state treasury to which the money was credited, an amount sufficient to make the payment or transfer.

Sec. 2. Minnesota Statutes 1969, Section 298.28, is amended by adding a subdivision to read:

Subd. 1a. If an electric power plant owned by and providing the primary source of power for a taxpayer mining and concentrating taconite is located in a county other than the county in which the mining and the concentrating processes are conducted, three fourths cent per gross ton of the tax imposed under section 298.24 collected from such taxpayer shall be distributed by the state treasurer, upon certificate of the commissioner of taxation to the county and school district in which such power plant is located as follows: 25 percent thereof to the county and 75 percent thereof to the school district.

Approved June 4, 1971.

CHAPTER 737—S.F.No.1307

[Not Coded]

An act relating to economic development; appropriating money to promote the World Ploughing Contest.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **WORLD PLOUGHING CONTEST; APPROPRIATION.** \$50,000 is appropriated to the department of economic development from the general fund to promote the World Ploughing Contest to be held in September 1972 at Vernon Center, Minnesota. The Department of Economic Development shall by written contract require the sponsors of the World Ploughing Contest to return to the state of Minnesota all or part of the funds hereby appropriated if the event shows a profit upon such conditions as the Department of Economic Development may provide.

Approved June 4, 1971.

CHAPTER 738—S.F.No.1333

An act relating to elections; providing who may participate and vote in a caucus; amending Minnesota Statutes 1969, Section 202.24, Subdivision 1.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1969, Section 202.24, Subdivision 1, is amended to read:

Changes or additions indicated by underline, deletions by ~~strikeout~~.