

CHAPTER 542—H. F. No. 1570

An act relating to the occupation tax upon the business of mining and producing iron ore or other ores; amending Minnesota Statutes 1945, Section 298.01.

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

Section 1. Minnesota Statutes 1945, Section 298.01, is amended to read as follows:

298.01. **Occupation tax on producing ores.** Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the state of Minnesota an occupation tax equal to 11 per cent for the year 1947, and for each year thereafter of the valuation of all ores mined or produced, which said tax shall be in addition to all other taxes provided for by law, said tax to be due and payable from such person on May 1 of the year next succeeding the calendar year covered by the report thereon to be filed as hereinafter provided. All ores mined or produced subsequent to December 31, 1946, shall be subject to the increased rate provided by this section.

Approved April 25, 1947.

CHAPTER 543—S. F. No. 48

An act relating to change of county residence within the state by an old age assistance recipient, amending Minnesota Statutes 1945, Section 256.36.

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

Section 1. Minnesota Statutes 1945, Section 256.36, is amended to read:

256.36. **Change of residence of recipient.** *When a recipient changes his place of dwelling he shall notify the county agency in which his old age assistance certificate is in effect. If he removes to another county he shall declare whether such absence is temporary or for the purpose of taking up regular domicile. The county originally granting old age assistance shall continue to pay the same regardless of change of residence within the state by a recipient. Provided, however, that after the change of residence, and whether or not a new settlement has been acquired, the county*