

amount equal to 15 per cent of that part of the cost of such labor in excess of 65 cents per ton of ore produced during that year; provided, however, that in no event shall the credit allowed hereunder be in excess of 75 per cent, *as applied to underground and taconite operations, and 60 per cent, as applied to all other operations*, of the total of the tax computed under the provisions of Minnesota Statutes 1945, Section 298.01.

Subd. 2. Credit in lieu of cost of labor. In lieu of the credit above provided, at the election of the taxpayer, there may be allowed a credit against the occupation tax assessed against any mine of two-thirds of one per cent of the amount of such tax for each one per cent of the total production of iron ore from said mine which is converted into pig iron, sponge iron, or powdered iron, within the limits of the State of Minnesota. The taxpayer shall make such election at the time of filing the occupation tax return for said mine.

Subd. 3. If declared unconstitutional. In the event that the credit provided for in Subdivision 2 hereof is found unconstitutional by any court of last resort, then the taxpayer shall be limited to the labor credit herein provided in Subdivision 1 hereof.

Approved April 23, 1949.

CHAPTER 640—H. F. No. 1119

[Coded as Sections 490.101 to 490.104]

An act relating to the retirement of judges of the district court and justices of the supreme court: their retirement compensation; amending Minnesota Statutes 1945, Section 490.03 as amended by Laws 1949, Chapter 645, Section 2 (same being Senate File Number 863, fifty-sixth session); and repealing Minnesota Statutes 1945, Sections 350.105, 490.01, 490.027, 490.10, and Section 490.02 as amended by Laws 1949, Chapter 645, Section 1, (same being Senate File Number 863, fifty-sixth session).

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

[490.101] **Section 1. Retirement of district judge; when.** Subdivision 1. When a judge of the district court who has served for not less than 15 years as such judge, or as such judge and as judge of a court of record, arrives at the age of 70 years and makes written application to the governor for retirement, the governor shall direct his retirement by a written order.

Subd. 2. When a judge of the district court becomes incapable of performing his official duties and makes written application to the governor for retirement, the governor, if he determines that the applicant is so incapacitated, shall direct his retirement by a written order.

Subd. 3. Upon the filing of such order in the office of the secretary of state, the office of such judge shall become vacant.

[490.102] **Sec 2. Compensation allowance.** Subdivision 1. A judge retired under the provisions of either Subdivisions 1 or 2 of Section 1 shall continue to receive the compensation allotted to his office from the date of his retirement until the expiration of the term for which he was elected.

Subd. 2. If, at the time of retirement, he has served for 15 years as such judge, or as such judge and as judge of a court of record, he shall receive for the remainder of his life, after the expiration of the term for which he was elected, one-half the compensation allotted to his office at the time of his retirement.

Subd. 3. Any judge of the district court who is serving in such capacity on the effective date of this act and who has attained, or hereafter attains, the age of 73 or more years, and has completed fifteen years of service, shall receive retirement pay hereunder if he applies for retirement within one year after becoming eligible, but not otherwise.

Any judge of the district court whose initial service as a judge of the district court begins after the effective date of this act, who hereafter attains the age of 70 years, and who has completed fifteen years of service, shall receive retirement pay hereunder, if he applies for retirement within one year after becoming eligible, but not otherwise.

Subd. 4. Retirement allowances shall be paid in the same manner as the salaries of judges of the district court are paid.

Subd. 5. No retired judge shall receive retirement pay while practicing law.

[490.103] Sec. 3. **Prior retirement.** A judge of the district court who has heretofore retired as provided by law shall hereafter receive the same compensation now received by him.

[490.104] Sec. 4. **Retirement under M.S.A. 1945, Sections 490.04 to 490.09.** A judge of the district court hereafter retired under the provisions of Minnesota Statutes 1945, Sections 490.04 to 490.09 inclusive shall receive compensation as provided in this act.

Sec. 5. **Repealer.** Subdivision 1. Minnesota Statutes 1945, Sections 350.105, 490.027 and 490.10 are hereby repealed, on the effective date of this act.

Subd. 2. Minnesota Statutes 1945, Section 490.01 and Section 490.02 as amended by Laws 1949, Chapter 645, Section 1 (same being Senate File Number 863, Fifty-Sixth Session) are repealed effective July 30, 1949.

Subd. 3. Nothing in this act shall operate to affect or repeal Minnesota Statutes 1945, Section 490.025.

[490.03] Sec. 6. **Allowances to certain judges.** Minnesota Statutes 1945, Section 490.03, as amended by Laws 1949, Chapter 645, Section 2 (same being Senate File Number 863, Fifty-Sixth Session) is hereby amended read: 490.03 Justices and Commissioners of the Supreme Court and judges of the district court who *have heretofore retired, or who hereafter retire* under the statutes in force at the time of their retirement, shall from the date of their retirement, receive retirement compensation at the rate and for the time provided in the statutes in force at the time each of them retired, *or at the time each of them hereafter retire as the case may be.*

Approved April 23, 1949.