

vide funds for the county's share of the cost of said lands and expenses of acquisition thereof, the county board of said county is authorized to levy a tax at the rate of 3.5 mills on all the taxable property in said county, beginning with the year 1961 and continuing until the full amount required is provided, which levy shall be in addition to all other tax levies authorized for said county, and shall not be considered in determining any tax levy limit or debt limit to which said county is subject.

Sec. 5. [Subd. 5.] **Appropriations.** Subdivision 1. [a.] The proceeds of said tax levy, or so much thereof as may be necessary to meet said county's share of said cost and expenses, shall be paid to the state treasurer, kept and accounted for separately for said purposes, and are hereby appropriated to the commissioner of conservation for said purposes.

Subd. 2. [b.] There is hereby appropriated to the commissioner of conservation out of any moneys in the state treasury not otherwise appropriated the sum of \$30,000, or so much thereof as may be necessary for payment of the state's share of said cost and expenses, to be available upon condition that an equal amount is made available for expenditure from time to time out of county funds as hereinbefore provided.

Subd. 3. [c.] This act, including appropriation provisions, is in effect upon final enactment, and all appropriations made available hereunder shall remain available until all lands required for the purposes hereof have been acquired, as determined by the commissioner of conservation.

Sec. 6. [Subd. 6.] **Conflicting acts superseded.** All acts and parts of acts in conflict herewith are hereby superseded so far as necessary to give effect to the provisions hereof.

Approved April 20, 1961.

CHAPTER 450—S. F. No. 289

An act relating to electric power plants principally devoted to the generation of power for the transportation or concentration of taconite, and the taxation thereof, and amending Minnesota Statutes 1957, Section 298.25.

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

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

Section 1. Minnesota Statutes 1957, Section 298.25, is amended to read:

298.25 **Tax as additional to other taxes.** Such tax shall be in addition to the occupation tax imposed upon the business of mining and producing iron ore and in addition to the royalty tax imposed upon royalties received for permission to mine and produce iron ore. Except as herein otherwise provided, it shall be in lieu of all other taxes upon such taconite and iron sulphides, or the lands in which they are contained, or upon the mining or quarrying thereof, or the production of concentrate therefrom, or upon the concentrate produced, or upon the machinery, equipment, tools, supplies and buildings used in such mining, quarrying or production, or upon the lands occupied by, or used in connection with, such mining, quarrying or production facilities. If electric or steam power for the mining, transportation or concentration of such taconite or the concentrates produced therefrom is generated in plants principally devoted to the generation of power for such purposes, the plants in which such power is generated and all machinery, equipment, tools, supplies, transmission and distribution lines used in the generation and distribution of such power, shall be considered to be machinery, equipment, tools, supplies and buildings used in the mining, quarrying or production of taconite and taconite concentrates within the meaning of this section. If part of the power generated in such a plant is used for purposes other than the mining or concentration of taconite or the transportation or loading of taconite or the concentrates thereof, a proportionate share of the value of such generating facilities, equal to the proportion that the power used for such other purpose bears to the ~~whole amount of power generated therein~~ *generating capacity of the plant*, shall be subject to the general property tax in the same manner as other property; provided, power generated in such a plant and exchanged for an equivalent amount of power which is used for the mining, transportation or concentration of such taconite or concentrates produced therefrom, shall be considered as used for such purposes within the meaning of this section. Nothing herein shall prevent the assessment and taxation of the surface of reserve land containing taconite and not occupied by such facilities or used in connection therewith at the value thereof without regard to the taconite or iron sulphides therein, nor the assessment and taxation of merchantable iron ore or other minerals, or

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

iron-bearing materials other than taconite or iron sulphides in such lands in the manner provided by law, nor the assessment and taxation of facilities used in producing sulphur or sulphur products from iron sulphide concentrates, or in refining such sulphur products, under the general property tax laws. Nothing herein shall except from general taxation or from taxation as provided by other laws any property used for residential or townsite purposes, including utility services thereto.

Approved April 20, 1961.

CHAPTER 451—S. F. No. 293

[Coded]

An act relating to highways, adding an additional route to the state trunk highway system and providing for the numbering and compilation of such routes.

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

Section 1. There is added to the state trunk highway system the following route:

[161.115] **Route 325.** Beginning at a point on Constitutional Route No. 11 in Baudette, thence extending in a northerly and northeasterly direction to a point on the southwesterly bank of the Rainy River and there terminating, connecting with the international toll bridge located over the Rainy River between Baudette, Minnesota, and Rainy River, Ontario, Canada. No portion of said toll bridge shall be a part of this route.

Sec. 2. [482.38] **Trunk highway route 325.** The revisor of statutes shall assign a number to the route established herein and compile the same in the Minnesota Statutes.

Approved April 20, 1961.

CHAPTER 452—S. F. No. 315

An act relating to imprest cash funds, providing for establishment of an imprest cash fund for the department of labor and industry, amending Minnesota Statutes 1957, Section 15.19, Subdivision 1.

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