

tion in obedience to any such citation, or to testify, or produce any books, accounts, records, or documents in his possession or under his control, and submit the same to inspection of the commissioner of taxation when so required, may, upon application of the commissioner of taxation, be punished by any district court in the same manner as if the proceedings were pending in such court.

Witnesses so cited before the commissioner of taxation, and any sheriff or other officer serving such citation, shall receive the same fees as are allowed in civil actions; to be paid by the commissioner of taxation out of the funds appropriated for the enforcement of this chapter.

Subd. 2. The commissioner shall administer and enforce the assessment and collection of the taxes imposed by this chapter. He may, from time to time, make, publish, and distribute rules and regulations in enforcing its provisions. In his discretion he may make a charge for copies distributed upon request. He shall cause to be prepared blank forms for the returns required by this chapter, but failure to receive or secure them shall not relieve any person or corporation from the obligation of making any return required of him or it under this chapter. The commissioner may prescribe rules and regulations governing the recognition of persons, other than attorneys at law licensed to practice in Minnesota, who represent others before the commissioner.

Approved April 8, 1963.

CHAPTER 202—H. F. No. 603

An act relating to the sale and appraisal of state public lands; amending Minnesota Statutes 1961, Section 92.03, Subdivisions 1 and 2; and Section 92.04.

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

Section 1. Minnesota Statutes 1961, Section 92.03, Subdivision 1, is amended to read:

92.03 Minimum price of lands. Subdivision 1. **School lands.** The minimum price of school lands shall be *including the value of timber reproduction not less than \$5 per acre*, and all sales thereof shall be within the county in which the lands are situated. ~~No land shall be sold when such tract of land has over ten acres of White or Norway Pine timber or reproduction of minimum stocking growing on it. Not more than 100,000 acres of school lands~~

Changes or additions indicated by italics, deletions by strikeout.

shall be sold in one year. Where patent has been issued by the federal government to any school land, as above defined, previous to 1864, and the taxes thereon have been paid for a period of at least 35 years, then and in such event, the state auditor may in his discretion cause such amount of such taxes to be applied upon the minimum price of \$5 per acre as above provided as he may deem proper in order that the minimum sales price of the land may be so reduced as to make it salable.

Sec. 2. Minnesota Statutes 1961, Section 92.03, Subdivision 2, is amended to read:

Subd. 2. **University lands.** The minimum price of all lands donated to the state by the United States by act of congress entitled "An act donating to the states of Minnesota and Oregon certain lands reserved by congress for the territories of Minnesota and Oregon, for university purposes," approved March 2, 1861, and by an act of congress entitled "An act donating public lands to the several states and territories which may provide colleges for the benefit of agriculture and mechanic arts," approved July 2, 1862, shall be *including the value of timber reproduction not less than \$5* per acre. The director shall cause these lands or any part of them to be appraised and sold in accordance with the provisions of this chapter.

Sec. 3. Minnesota Statutes 1961, Section 92.04, is amended to read:

92.04 **Minimum price of certain state lands.** All lands selected for state institutions under an act of the legislature entitled "An act to appropriate swamp lands to certain educational and charitable institutions and for the purpose of creating a state prison," approved February 13, 1865, and all lands known as state capitol lands, shall be appraised and sold as school lands are sold. The minimum price of all lands belonging to the state by virtue of the various congressional acts set forth in sections 92.03 and 92.04 shall be *including the value of timber reproduction not less than \$5* per acre, and the terms of payment and conditions of sale shall be the same as now provided by law. Where state lands have been benefited by and assessments paid for drainage, such drainage improvements shall be duly considered by the state land examiner in making appraisals. When such drained lands are sold the principal and interest paid thereon shall be credited by the director to the proper fund to which the land belongs.

Approved April 8, 1963.

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