

of taxation shall tentatively determine the descriptions of real estate which it appears will not be subject to general ad valorem taxation under the in lieu provisions of subdivision 1 of this section, and certify the same to the appropriate county auditor. As soon as possible after each March 1, the commissioner of taxation shall make a final determination of the descriptions of the real estate which will not be subject to general ad valorem taxation under the in lieu provisions of subdivision 1 of this section, and certify the same to the appropriate county auditor.

**Subd. 3. Producer; final report; payment.** On or before February 15 of each calendar year the taxpayer shall file with the commissioner of taxation a final report in such form as the commissioner of taxation may prescribe setting forth the description of each 40 acre tract or governmental lot from which such iron bearing material was processed, and the number of tons of concentrate produced from such iron bearing materials from each 40 acre tract or governmental lot. The taxpayer shall pay the tax due on or before the March 1 next following.

**Subd. 4. Commissioner of taxation; certification of nonexempt real property.** If less than 100,000 tons of concentrates are produced from a 40 acre tract or governmental subdivision which was listed in the report required by subdivision 2 of this section in a calendar year, the commissioner of taxation shall certify such fact to the county auditor of the county in which the affected lands are located. If any of such lands and mining and beneficiating facilities have been treated as exempt from taxation under the provisions of this section, the county auditor shall treat such lands and facilities as omitted property and proceed with collection of the taxes thereon.

Approved May 23, 1963.

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CHAPTER 842—S. F. No. 408

[Coded]

*An act relating to the prevention of consumer fraud.*

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

Section 1. [325.78] **Prevention of consumer fraud, definitions.** Subdivision 1. The following words and terms where used in this act shall have the meanings ascribed to them in this section.

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

Subd. 2. "Merchandise" means any objects, wares, goods, commodities, intangibles, real estate, or services.

Subd. 3. "Person" means any natural person or his legal representative, partnership, corporation (domestic and foreign), company, trust, business entity, or association, and any agent, employee, salesman, partner, officer, director, member, stockholder, associate, trustee, or cestui que trust thereof.

Subd. 4. "Sale" means any sale, offer for sale, or attempt to sell any merchandise for any consideration.

Sec. 2. [325.79] **Unlawful practices.** Subdivision 1. **Fraud, misrepresentation.** The act, use, or employment by any person of any fraud, false pretense, false promise, or misrepresentation, with the intent that others rely thereon in connection with the sale of any merchandise, whether or not any person has in fact been misled, deceived, or damaged thereby, is enjoined as provided herein.

Subd. 2. **Advertising media excluded.** Nothing herein contained shall apply to the owner or publisher of newspapers, magazines, or other printed matter wherein an advertisement appears, or to the owner or operator of a radio or television station which disseminates an advertisement.

Sec. 3. [325.80] **Remedies.** Subdivision 1. **Injunction.** The commissioner of business development or any county attorney may institute a civil action in the name of the state in the district court for an injunction prohibiting any violation of this act. The court, upon proper proof that defendant has engaged in a practice made enjoined by section 2 hereof, may enjoin the future commission of such practice. It shall be no defense to such an action that the state may have adequate remedies at law.

Subd. 2. **Service of process.** Service of process shall be as in any other civil suit, except that where a defendant in such action is a natural person or firm residing outside the state, or is a foreign corporation, service of process may also be made by personal service outside the state, or in the manner provided by Minnesota Statutes, Section 303.13, Subdivision 1 (3), or in such manner as the court may direct. Process is valid if it satisfies the requirements of due process of law, whether or not defendant is doing business in Minnesota regularly or habitually.

Approved May 23, 1963.

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