

Approved January 24, 1974.

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**CHAPTER 10—H.F.No.1041**

*An act relating to the organization and administration of state government; providing changes in the distribution of receipts credited to the state forest suspense account; amending Minnesota Statutes 1971, Section 16.20, Subdivision 5.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. Minnesota Statutes 1971, Section 16.20, Subdivision 5, is amended to read:

**Subd. 5. STATE FOREST SUSPENSE ACCOUNT; DISTRIBUTION OF RECEIPTS.** The term "state forest trust fund lands" as used in this subdivision, means any state school lands or other public lands subject to trust provisions under the state constitution and heretofore or hereafter set apart as state forest lands as provided by law.

Beginning July 1, 1955, the state auditor and the state treasurer shall keep a separate account of all receipts from the sale of timber or other revenue from such state forest trust fund lands, to be known as the state forest suspense account, specifying the trust funds interested in such lands and the receipts therefrom, respectively.

As soon as practicable after the close of each fiscal quarter from and after July 1, 1955, the commissioner of administration, upon information supplied by the commissioner of natural resources which the commissioner of natural resources is herewith directed to furnish, shall determine and certify to the state auditor and the state treasurer the total costs incurred by the state during such quarter under appropriations theretofore made for the protection, improvement, administration, and management of such state forest trust fund lands for forestry purposes as authorized by law, specifying the trust funds interested in such lands, respectively.

As soon as practicable after the end of each fiscal year, beginning with the year ending June 30, 1956, the state auditor and the state treasurer shall distribute the receipts credited to said state forest suspense account during such fiscal year as follows:

(1) The total costs incurred by the state for the purposes aforesaid during such fiscal year and certified as hereinbefore provided shall be transferred to a special account to be known as the state forest development account. The total amount on deposit in the state forest development account is limited to and shall not exceed \$500,000 in any one fiscal year. Any amount in excess of \$500,000 on deposit in the state forest development account on July 1, 1974, shall be transferred

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to the state trust funds in the same manner as provided in clause (2).

(2) The balance of said receipts shall be transferred to the state trust funds concerned in accordance with their respective interests in the lands from which the receipts were derived.

All moneys accruing and credited to said state forest development account from time to time are hereby appropriated to the division of lands and forestry in the department of natural resources, subject to the supervision and control of the commissioner of natural resources, for the purpose of planting, stand improvement, and forest development of such state forest trust fund lands for forestry purposes, to remain available until expended.

All the foregoing appropriations herein contained are to be expended subject to the provisions of law. No appropriation shall become available for expenditure until such estimates as required by law shall have been approved by the commissioner of administration. No obligation involving expenditure of money shall be entered into unless there is a balance in the appropriation available not otherwise encumbered to pay obligations previously incurred.

**Sec. 2. EFFECTIVE DATE.** This act is effective for the fiscal year beginning July 1, 1974, and for fiscal years following thereafter.

Approved January 30, 1974.

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#### CHAPTER 11—S.F.No.516

*An act relating to the sales and use tax; exemptions; educational or charitable purchases; amending Minnesota Statutes 1971, Section 297A.25, Subdivision 1.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. Minnesota Statutes 1971, Section 297A.25, Subdivision 1, is amended to read:

**297A.25 TAXATION; SALES TAX; CHARITABLE, RELIGIOUS OR EDUCATIONAL USES; EXEMPTIONS.** Subdivision 1. The following are specifically exempted from the taxes imposed by sections 297A.01 to 297A.44:

(a) The gross receipts from the sale of food products including but not limited to cereal and cereal products, butter, cheese, milk and milk products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products;

Changes or additions indicated by underline deletions by ~~strikeout~~