
CHAPTER 756-H.F.No.1805

[Coded in Part]

An act relating to taxation; clarifying tax status of certain leased United States property; limiting the assessment and taxation of certain leased property; clarifying status of certain taconite taxes; amending Minnesota Statutes 1976, Section 273.19, Subdivision 1, and by adding a subdivision; and Chapter 275, by adding a section.

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

Section 1. Minnesota Statutes 1976, Section 273.19, Subdivision 1, is amended to read:

273.19 **LESSEES AND EQUITABLE OWNERS.** Subdivision 1. Except as provided in subdivision 3, property held under a lease for a term of three or more years, and not taxable under section 272.01, subdivision 2, or under a contract for the purchase thereof, when the property belongs to the United States, to the state, or to any religious, scientific, or benevolent society or institution, incorporated or unincorporated, or to any railroad company or other corporation whose property is not taxed in the same manner as other property, or when the property is school or other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

Sec. 2. Minnesota Statutes 1976, Section 273.19, is amended by adding a subdivision to read:

Subd. 3. The assessed value of property held under a lease for a term of three or more years which (i) is located within a federal reservation; (ii) has been conveyed to the state of Minnesota by the federal government; and (iii) had been occupied and used by a branch of the armed services of the United States, shall be no greater than the value added to the property by improvements to the property made by the lessee.

Sec. 3. Minnesota Statutes 1976, Chapter 275, is amended by adding a section to read:

[275.035] LIMITED LEVY ON CERTAIN LEASED PROPERTY. Property assessed according to the provisions of section 273.19, subdivision 3, shall be subject to the levy for county taxes, but shall be exempt from all other property tax levies.

Sec. 4. **TACONITE TAX CLARIFICATION.** Taxes imposed by Minnesota Statutes, 1975 Supplement, Section 298.243, are subject to the provisions of section 298.25 for iron ore concentrate produced in calendar years 1975 and 1976. This section is intended to clarify an oversight in drafting Laws 1975, Chapter 437, Article XI.

Sec. 5. **EFFECTIVE DATE.** Section 1 is effective for taxes levied in 1978 and subsequent years, payable in 1979 and subsequent years. Sections 2 and 3 are effective for property taxes levied in 1978, payable in 1979 and thereafter. Section 4 is effective for

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iron ore concentrate produced in calendar years 1975 and 1976.

Approved April 5, 1978.

CHAPTER 757-H.F.No.1819

An act relating to workers' compensation; providing for the coverage of certain farm and business owners and employees upon election; amending Minnesota Statutes, 1977 Supplement, Sections 176.011, Subdivision 9; and 176.012.

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

Section 1. Minnesota Statutes, 1977 Supplement, Section 176.011, Subdivision 9, is amended to read:

Subd. 9. **EMPLOYEE.** "Employee" means any person who performs services for another for hire; and includes the following:

(1) an alien;

(2) a minor;

(3) a sheriff, deputy sheriff, constable, marshal, policeman, fireman, a county highway engineer, and a peace officer while engaged in the enforcement of peace or in and about the pursuit or capture of any person charged with or suspected of crime;

(4) a county assessor;

(5) an elected or appointed official of the state, or of any county, city, town, school district or governmental subdivision therein but an officer of a political subdivision elected or appointed for a regular term of office or to complete the unexpired portion of any such regular term, shall be included only after the governing body of the political subdivision has adopted an ordinance or resolution to that effect;

(6) an executive officer of a corporation except an officer of a family farm corporation as defined in section 500.24, subdivision 1, clause (c), nor shall it include an executive officer of a closely held corporation who is referred to in section 176.012;

(7) a voluntary uncompensated worker, other than an inmate, rendering services in state institutions under the commissioner of public welfare and state institutions under the commissioner of corrections similar to those of officers and employees of such institutions, and whose services have been accepted or contracted for by the commissioner of public welfare or the commissioner of corrections as authorized by law, shall be employees within the meaning of this subdivision. In the event of injury or death of any such voluntary uncompensated worker, the daily wage of the worker, for the purpose of calculating compensation payable under this chapter, shall be the usual going wage paid

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