

CHAPTER 53.

AN ACT PROVIDING FOR THE TRANSFER OF CERTAIN BALANCES REMAINING IN THE INTERNAL IMPROVEMENT FUND TO THE GENERAL REVENUE FUND, FOR REBUILDING THE STATE CAPITOL.

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

SECTION 1. All money received from the United States government during the years A. D. one thousand eight hundred and eighty-one (1881) and A. D. one thousand eight hundred and eighty-two (1882) on account of the five (5) per cent. net receipts of sales of public lands in excess of appropriations from the Internal Improvement fund that may be earned during said years, shall be transferred from said fund to the General Revenue fund for the rebuilding of the State Capitol.

Transferring
funds to State
Capitol fund

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved November 21, 1881.

CHAPTER 54.

AN ACT TO ENCOURAGE MINING IN THIS STATE BY PROVIDING A UNIFORM RULE FOR THE TAXING OF MINING PROPERTY AND PRODUCTS.

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

SECTION 1. That all corporations now organized, or that may be hereafter organized under the laws of this State, for the purpose of carrying on the business of mining, smelting or refining copper or iron ores, or for the purposes of mining coal within this State, may pay into the State Treasury annually on or before the first day of January in each year in lieu of all the taxes or assessments upon the capital stock, personal property, income and real estate of such corporation in or upon which real estate such business of mining may be carried on, or which real estate is connected therewith

Rates per ton
fixed.

and set apart for such business the following amounts, that is to say, on and for each ton of copper fifty (50) cents, on and for each ton of iron ore mined and shipped or disposed of one (1) cent for each ton, and for each ton of coal mined the sum of one cent per ton, each ton to be estimated as containing two thousand two hundred and forty (2,240) pounds, one-half of such payments to be credited to the General Fund of the State and the other half credited to the county or counties in which such mines are located.

Mining corporations to make return.

SEC. 2. That it shall be the duty of each and every corporation accepting the provisions of this act to make return in writing and report to the State Auditor on or before the fifteenth (15th) day of December, in each year, a true and full statement of each and every ton of copper or iron ore or coal mined and sold or disposed of during the year preceding the date of such return, which statement shall be verified by the oath of the President and Secretary of such corporation; that any such officer, who shall knowingly make or sign any false or untrue statement in such report or return, shall be deemed guilty of perjury, and on conviction thereof shall be punished as provided in chapter twenty-seven (27) of the General Statutes of A. D. one thousand eight hundred and seventy-eight (1878).

Provisions of this act to be accepted.

SEC. 3. That any corporation now organized under the laws of this State, or that may hereafter be organized therein for the purpose of mining, smelting or refining copper or iron ores, or for mining coal, may, by resolution duly adopted by its Board of Directors, accept all the provisions of this act, and that upon the filing of a certified copy of such resolution of acceptance in the office of the Secretary of State for this State, such corporations shall be bound by the provisions of this act and thereafter be entitled to all the benefits thereof.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved November 22, 1881.