

of state officers. No trustee or person holding appointment under such board shall be interested, directly or indirectly, in any contract entered into under the provisions of this chapter. Each trustee shall be reimbursed the actual and necessary expense incurred by him in the performance of his duty. *Each trustee shall receive as compensation for his services the sum of \$10.00 per diem, or part thereof, spent in attending meetings of the board, but no such trustee shall receive more than the sum of \$300.00 in any one year, except that the trustee selected by the governor shall receive \$1,000.00 per year.*

Approved April 20, 1945.

CHAPTER 444—H. F. No. 1325

An act relating to donations made to the Soldiers' Home, amending Minnesota Statutes 1941, Section 198.16.

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

Section 1. Minnesota Statutes 1941, Section 198.16, is amended to read as follows:

198.16. **Donations; reports.** The Soldiers' Home Board is hereby authorized to accept in behalf of the state any gift, grant, bequest, or devise made for the purposes of this chapter, and administer the same as directed by the donor. *All proceeds therefrom including moneys derived from the sale of any real or personal property shall be deposited in the state treasury and credited to the Soldiers Home Endowment, bequest, and devises fund which is hereby created. Said fund shall consist of two accounts, one of which shall include any trusts prescribed by the donor, the other shall include any currently expendable proceeds. Disbursements from this fund shall be made by the state treasurer upon warrants of the state auditor in the manner provided for the issuance of other state warrants.*

Whenever the Soldiers Home Board shall deem it advisable, in accordance with law, to sell or otherwise dispose of any real or personal property thus acquired, the Commissioner upon the request of the Board shall sell or otherwise dispose of said property in the manner provided by law for the sale or disposition of other state property by the Commissioner of Administration.

At each biennial meeting the board shall report to the Governor all its proceedings during the preceding two years, which report, with such information and recommendations concerning its work as the board may deem proper, shall be submitted to the legislature in print at its next regular session.

Approved April 20, 1945.

CHAPTER 445—H. F. No. 1341

An act relating to the occupation tax upon the business of mining and producing iron ore or other ores, and amending Minnesota Statutes 1941, Section 298.02, as amended by Laws 1943, Chapter 590, Section 3.

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

Section 1. Minnesota Statutes 1941, Section 298.02, as amended by Laws 1943, Chapter 590, Section 3, is hereby amended to read as follows :

298.02. **Low grade ore.** *Subdivision 1. Credit for cost of labor.* For the purpose of increasing employment and the utilization of low-grade, underground, and high labor cost ores, any taxpayer on whom a tax is imposed by reason of the provisions of Minnesota Statutes 1941, Section 298.01, shall be allowed a credit against the occupation tax as computed in said section because of the mining or production of ore from any mine, in an amount equal to 10 per cent of that part of the cost of labor, employed at said mine or in the beneficiation of such ore at or near said mine, in any calendar year, in excess of 30 cents and not in excess of 40 cents per ton of the ore produced during that year, and an amount equal to 15 per cent of that part of the cost of such labor in excess of 40 cents per ton of ore produced during that year; provided, however, that in no event shall the credit allowed hereunder be in excess of 75 per cent of the total of the tax computed under the provisions of Minnesota Statutes 1941, Section 298.01.

Subd. 2. Credit in lieu. In lieu of the credit above provided, at the election of the taxpayer, there may be allowed a credit against the occupation tax assessed against any mine of two-thirds of one per cent of the amount of such tax for each one per cent of the total production of iron ore from