

EXTRA SESSION
CHAPTER 68—H. F. No. 198

[Coded in Part]

An act relating to municipal courts; fixing the salary of a judge and special judge of the municipal court of North St. Paul.

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

Section 1. The annual salary of the judge of the municipal court in the village of North St. Paul is \$3,000.00.

Sec. 2. The salary of any special judge of the municipal court of the village of North St. Paul is as provided in Laws 1959, Chapter 691.

Sec. 3. The municipal court of the village of North St. Paul is subject to the provisions of Laws 1959, Chapter 691, to the extent applicable.

Sec. 4. [482.25] **North St. Paul municipal court.** The revisor of statutes in preparing printers copy for the next edition of Minnesota statutes shall add the village of North St. Paul and the salary of the judge to Laws 1959, Chapter 691, Section 1, Subdivision 2.

Approved June 30, 1959.

EXTRA SESSION
CHAPTER 69—H. F. No. 18

[Not Coded]

An act relating to Dodge County; authorizing the county board to levy taxes for the Dodge county agricultural society.

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

Section 1. **Dodge County, agricultural society tax levy.** In addition to the authority conferred by Minnesota Statutes 1957, Section 38.27, the board of county commissioners of Dodge county may levy an additional tax of not to exceed one-half mill upon all property subject to taxation and to appropriate and pay over the proceeds thereof when collected to the Dodge county agricultural society for the sole purpose of constructing or assisting in the construction of a grandstand on the Dodge county fairgrounds.

Sec. 2. This act shall be effective upon its approval by a majority of the members of the board of county-commissioners of Dodge county and upon compliance with Laws 1959, Chapter 368.

Approved June 30, 1959.

EXTRA SESSION

CHAPTER 70—H. F. No. 1

[Coded in Part]

An act relating: to the listing and classification of property for ad valorem taxation, exempting certain property therefrom, permitting county option on taxability of certain property, and relating to the effect of such exemption on indebtedness, mill rates, school aids and salaries; to taxes on and measured by net income, providing for certain exclusions and deductions from income, including additional bad debt reserves to savings and loan associations and accelerated first year depreciation to taxpayers, permitting husband and wife to change election to file joint or separate returns, increasing the rates on individuals, corporations, banks and other taxpayers, imposing additional privilege and income taxes on corporations, individuals, banks, estates and trusts and providing for the distribution of the proceeds, increasing certain credits, changing the filing requirements; to the inheritance tax and transfer taxes, changing classifications and imposing new rates and exemptions; to gift taxes, changing classifications, imposing new rates and allowing tax credits; to a tax on cigarettes, distributors thereof and the use thereof, imposing new rates, reducing the discount allowed distributors, and permitting the sale of tax-free cigarettes to certain persons; to a tax on tobacco products, distributors thereof and the use thereof, imposing new rates, reducing the discount allowed distributors; to the occupation tax upon the business of mining and producing iron ore and other ores, imposing new rates and additional taxes on such occupation and adjusting the labor credits allowed and providing for the distribution thereof; to a tax on royalties by imposing new rates and additional taxes, allowing labor credits and providing for the distribution thereof; to a tax on intoxicating liquor by imposing an additional tax thereon and providing for the distribution thereof; to the tax on fermented malt beverages by increasing the rates thereon and providing for the distribu-