

the county; six percent thereof to the state. If the mining and concentration, or different steps in either thereof are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities, villages or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the semi-taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each such taxing district. His order making such apportionment shall be subject to review by the board of tax appeals at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general revenue fund. The amount distributed to any city, village or school district under the provisions hereof shall be included in computing the permissible levies of such city, village or school district under Minnesota Statutes 1957, Sections 275.11 or 275.12, but shall not be included in computing mill rate limitations, including cost of living adjustments thereof, so long as the levies do not exceed the limitations provided by said sections 275.11 or 275.12.

Approved July 2, 1959.

EXTRA SESSION
CHAPTER 82—S. F. No. 42

[Not Coded]

An act providing for interim commissions and committees of the legislature and the respective branches thereof, prescribing their membership, powers, duties, and jurisdiction, appropriating money therefor, and permitting certain state officers and agencies to act in connection therewith.

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

Section 1. Subdivision 1. Commissions of the legislature to study, investigate, and consider governmental and

related problems, existing laws, and the need for additional legislation in connection therewith including law revision and codification where necessary, are established in accordance with the provisions of this section.

Subd. 2. The interim commissions established by subdivision 1 are:

(1) The Seaway Port Authority Interim Commission, a continuation of the commission established by Laws 1957, Chapter 849, Section 11, to consider problems in connection with the entire subject of the conservation, protection, and reclamation of publicly owned harbor lands and port facilities in connection therewith including but not limited to state and other participation in programs in connection therewith.

(2) The Upper Mississippi Reservoir and Minnesota River Valley Development Interim Commission to consider

(a) effectuating joint control between the state and federal authorities of the Upper Mississippi reservoirs in the interests of the people of the state, to consider the economic factors therein involved, to advise and consult with the commissioner of conservation and others in the consideration of appropriate agreements which the commissioner may desire to enter into with the federal agencies, and to perform and to formulate and expedite suggested federal and state legislation which may be necessary to insure control and regulation consistent with the needs and interests of the state;

(b) to make a comprehensive, detailed, and complete investigation, analysis, and study of the flood, irrigation, recreational, economic, and development problems in the Minnesota River Valley.

(c) The commissioner of conservation may enter into agreements with the United States Corps of Army Engineers and any other appropriate federal agency so as to effectuate control and regulation of the Upper Mississippi reservoirs to meet state and local needs and interests after first seeking and obtaining the guidance and advice of the Upper Mississippi Reservoir and Minnesota River Valley Development Interim Commission. Any agreement so entered into shall be limited in duration and shall not extend beyond the final adjournment of the 1961 regular session of the legislature unless confirmed by the legislature.

(3) An interim commission on the problems of mentally retarded, handicapped and gifted children to consider

(a) existing programs for the mentally retarded and

Sec. 2
Par (3)(a)

the relationship of the private agencies and facilities to the state operated agencies and facilities, the relationship of institutions for the mentally retarded to the community from which the child comes and including, but not limited to (1) possible out-patient services which could be given by state institutions for the mentally retarded; (2) needs for state assistance to privately operated programs serving mentally retarded patients under the guardianship of the commissioner but living in the community; (3) functions and services of this section on mental deficiency and epilepsy within the medical division of the department of welfare; (4) research in mental retardation being carried on in our state institutions and possible research that might be conducted in the future;

(b) the problems and programs related to handicapped persons and their employment, and such matters related thereto as the commission deems proper;

(c) the problems related to gifted children including, but not limited to (1) improvement of consultation and field services to aid local communities in developing more adequate programs and facilities for gifted children; (2) extension and improvement of services and facilities for gifted children in rural areas; (3) improvement and coordination of testing, screening, reporting, identification and census programs in the schools for school children and by public health and other agencies for the pre-school child; (4) improvement of diagnostic facilities (medical, psychological and educational) as a basis for improved child understanding and better education; (5) improvement of programs for the training of teachers and other professional workers; (6) research as a basis for evaluation and improvement of the existing program and for long range planning; (7) development of resources for the educational training of gifted youth; (8) improvement of parent consultation and services relating to family planning. This commission may appoint advisory committees, the members of which are to serve without compensation.

(4) Capitol Improvements Commission, a continuation of the committee established in Extra Session Laws 1957, Chapter 2, Section 2, Subdivision 33 (4), to consider space utilization and building and equipment needs of the legislature and the respective branches thereof, and to consult with the appropriate authorities in connection therewith.

(5) Election Laws Interim Commission, a continuation of the commission established by Laws 1957, Chapter 825, and acts amendatory thereof, to consider the general subject of election and related laws within the state of Minnesota.

(6) Juvenile Delinquency, Adult Crime, and Corrections Interim Commission, a continuation of the commission established by Laws 1957, Chapter 835, to consider problems of juvenile delinquency, adult crime, and corrections, including the revision and recodification of the criminal laws; the growing problem of unemployment and lack of work experience among youth which is made critical by increasing mechanization and automation; the study to include the laws governing child labor, counselling and education-work programs in the schools, the role of the state employment service in finding jobs for youth, methods of enlisting the active cooperation of agriculture, commerce, industry, and labor in providing jobs for youth, and the desirability of youth development camps; the strengthening of local services for the prevention of delinquency and the correction of delinquents so as to reduce commitments to state institutions; long range planning and coordination of state and county institutional facilities for handling the growing number of delinquent children incidental to the great expansion of the teenage population; detention of children in non-metropolitan areas pending court disposition; parole procedures for adult offenders; and regional workhouses for short-term offenders.

The commission may appoint advisory committees to give assistance, consultation, and advice concerning its studies; the members of any such advisory committees to serve without compensation, but with actual expenses.

(7) Indian Affairs Interim Commission, to consider federal services to Indians with particular reference to present agreements relating to education, foster home care, welfare and relief, the care of tubercular Indians, the encouragement of employment of the Indians.

The commission may appoint one additional member who shall not be a member of the legislature and if so appointed, he shall serve in an advisory capacity without vote and without compensation, but with actual expenses.

(8) Civil War and Sioux Indian Uprising Centennial Commission, to commemorate the centennial observance of the one-hundredth anniversary of the Civil War and the one-hundredth anniversary of the Sioux Indian Uprising and to make plans for the proper and suitable observance thereof, which plans shall include patriotic and educational programs, historical exhibitions, publications, pageants, and other related matters of historical interest in relation to these observances. The director of the Minnesota Historical Society shall be an ex officio member of the commission.

Sec. 1
incubd. 2
1919

(9) Retirement Interim Commission, a continuation of the commission established by Laws 1955, Chapter 829, as amended, to consider the retirement systems and plans available to employees of the state and its various political subdivisions, agencies, governmental corporations, and school districts, their governing laws, management, financial condition, benefits, and federal programs to which public employees are eligible, and related matters.

(10) An Iron Ore Taxation Commission, a continuation of the commission established by Laws 1951, Chapter 714 as amended, to consider all matters relating to the taxation of iron ore.

(11) The Commission on Forest Resources and Forest Land Ownership to consider all matters relating to forest land ownership, both public and private, and its use, and forest products and their uses; state-owned forest lands and use policies related to such lands; and the functions and operations of the division of forestry of the department of conservation.

The Commission shall consist of seven members of the senate to be appointed by the committee on committees and seven members of the house of representatives to be appointed by the speaker.

The Commission may appoint three additional members who shall not be members of the legislature and if so appointed, they shall serve in an advisory capacity without vote and without compensation, but with actual expenses.

(12) The Commission on Highways, to make a comprehensive, detailed and complete investigation and study of the entire operation of the State Highway Department. The study shall include but shall not be limited to the inter-relationship of the highway department with other state departments, agencies, and political subdivisions in relation to the county state-aid highway system and the municipal state-aid street system, and with agencies of the federal government.

The Commission may make a study of the operation of highway departments of other states for the purpose of comparing their operations with the operations of the Minnesota State Highway Department.

Every state, county, town and municipal officer is directed to cooperate with the commission and make available to it, upon request, all records and information which are under the control of such officers.

(13) The Commission to Study Laws Relating to Cities, Villages, and Urban Towns, to study the laws relating to the incorporation of cities and villages and the annexation of land to and the detachment of land from cities and villages; to study the problems created by the coexistence of separate governmental subdivisions and special districts within metropolitan and rural areas and proposed solutions and the laws granting special powers to so-called urban towns; to make suggestions for changes in the statutes governing such matters. The commission shall further study the statutes authorizing the creation of subdivisions of government within a metropolitan or any urban area including but not limited to municipalities and special service districts with general or specific functions and shall determine the problems resulting from the coexistence of said government subdivisions and proposed solutions.

It shall further study the existing law relative to contracting for services between political bodies and the feasibility thereof.

It shall study means of coordinating municipal services within metropolitan or urban areas containing municipalities with common boundaries.

It shall determine the extent to which functions are duplicated and suggest minimum and maximum sizes in area and population for the expedient and efficient performance of the designated functions.

(14) The Commission to Study the Organization, Function and Structure of County and Township Governments, to conduct a detailed investigation into the organization, structure and functions of county and township governments of this state and such other states as is deemed necessary by the Commission to determine the legal basis for county and township governments and for the functions of county and township offices, to determine operational and administrative procedures in such offices, and such changes in county and township governments and the offices thereof, if any, necessitated or suggested by the Home Rule Amendment ratified in 1958, and any other idea or concept relative and material to county government.

(15) The Commission to Study Agricultural Problems, to make a comprehensive, detailed and complete investigation, analysis and study of laws of this state and the laws of such other jurisdictions as may be applicable and pertinent to agricultural problems of the state. This study and survey and analysis may be made for the purpose of revising, clarifying,

Sec. 1
Subd. 2
Par. (15)

1894

EXTRA SESSION LAWS

[Chap.

and codifying the statutes of this state pertaining to agriculture. The program of the commission may include a study of the organizational structure of agricultural agencies in state government with the view of recommending administrative or legislative acts which will result in economical and coordinated licensing, regulatory services, and inspection work of the various state agencies and the federal agencies in the field of agriculture.

(16) The Commission on Education, to make a comprehensive, detailed, and complete investigation, analysis and study of public elementary and secondary schools of this state, a study of all the laws of this state and the laws of such other jurisdictions as may be applicable, a study of the transportation aids of such pupils, and a study of school finance, school building and construction costs and needs, and related taxation programs in this state. This study, survey, investigation, and analysis shall be made for the purpose of codifying and clarifying statutes relating to elementary and secondary schools, transportation of pupils, school financing, and on the basis of such study, investigation, and analysis the commission shall make long-range recommendations in regard thereto.

(17) The Commission on Public Employee-Employer Relations and Working Conditions, to make a study and investigation of employee-employer relations and working conditions on a public service level. The study shall include but not be limited to the following subjects:

(a) The enactment of legislation establishing a true merit or longevity system.

(b) The enactment of legislation establishing an old age counseling service.

(c) The enactment of legislation designed to maintain pay scales comparable to those in private industry.

(d) The establishment of group insurance systems relating to health and welfare.

(e) The desirability of premium pay for overtime.

(f) The establishment of a fair and equitable mileage allowance system.

(18) A Commission Relating to Problems in connection with the Harbors at Duluth and Superior to confer with a similar commission from the state of Wisconsin for the purpose of investigating and studying the problems in con-

nection with navigation and harbor facilities in the harbors of Duluth, Minnesota, and Superior, Wisconsin.

The commission shall consist of three members of the senate, to be appointed by the committee on committees, and four members of the house of representatives, to be appointed by the speaker, upon the passage of this act.

Subd. 3. Each of the foregoing commissions, except as otherwise provided herein, and except the Iron Ore Taxation Commission which shall be appointed and have the powers assigned to it pursuant to the Laws of 1951, Chapter 714, as amended, shall consist of five members of the senate to be appointed by the committee on committees and five members of the house of representatives to be appointed by the speaker. Vacancies in the membership shall be filled by the appointing authority.

Subd. 4. Each of the foregoing commissions may hold meetings at such times and places as it may designate and shall select a chairman and such other officers from its membership as it may deem advisable.

Subd. 5. Each of the foregoing commissions may subpoena witnesses and records and employ such assistance by a favorable majority vote of the entire commission as it deems necessary and convenient to accomplish its purposes, and the members and staff shall be reimbursed for all expenses actually and necessarily incurred in the performance of their duties.

Subd. 6. All state agencies shall cooperate with each of the foregoing commissions in assisting them in effectively accomplishing their purposes. The facilities of the legislative research committee and the revisor of statutes shall be utilized by each of the foregoing commissions to as great an extent as possible.

Subd. 7. Each of the foregoing commissions shall make a report to the legislature convening in January, 1961, as early in the legislative session as possible and may make additional reports thereafter to the extent that availability of funds permits. Each of such interim commissions shall cease to exist upon final adjournment of the 1961 regular session of the legislature, except as the law otherwise provides.

Sec. 2. Subdivision 1. The sums of money hereinafter set forth or so much thereof as may be necessary are hereby appropriated from the general revenue fund in the state treasury or from such other funds in the state treasury

Sec. 2
Subd. 1

1896

EXTRA SESSION LAWS

[Chap.

as are designated in this subdivision, to the interim commissions named in section 1 and to the state officer herein named, to be available for expenditure until fully expended notwithstanding the provisions of any law to the contrary.

Name of Commission	Amount
Seaway Port Authority Interim Commission	\$ 13,000
Upper Mississippi Reservoir and Minnesota River Valley Development Interim Commission	15,000
Interim Commission on the Problems of Mentally Retarded, Handicapped and Gifted Children	20,000
Capitol Improvements Commission; the unencumbered and unexpended balance of the sum of \$150,000 appropriated to the commissioner of administration by Extra Session Laws 1957, Chapter 2, Section 2, Subdivision 33 (4), is transferred and reappropriated to the commissioner of administration to carry out any recommendations which this commission may make and to pay the expenses incurred by it.	
Juvenile Delinquency, Adult Crime, and Correction Interim Commission	45,000
Indian Affairs Interim Commission	7,500
Election Laws Interim Commission	17,000
Civil War and Sioux Indian Uprising Centennial Interim Commission	2,500
Retirement Interim Commission; of the amount appropriated, \$2,000 or so much thereof as may be necessary may be expended by the commission in payment of retirement study expenses incurred prior to the final enactment of this act.	47,000
Iron Ore Taxation Commission;	15,000
This appropriation is from the moneys available to the Iron Range Resources and Rehabilitation Fund. Any unexpended moneys heretofore appropriated by Laws 1957, Chapter 958, or any other law for the study of matters relative to the taxation of iron ore are reappropriated to this commission in addition to the appropriation made by this subdivision.	
Commission on Forest Resources and Forest Land Ownership	25,000
Commission on Highways	20,000

This appropriation is from monies available in the Highway User Tax Distribution Fund.

Commission to Study Laws Relating to Cities, Villages, and Urban Towns	20,000
Commission to Study the Organization, Function and Structure of County and Township Governments	15,000
Commission to Study Agricultural Problems	20,000
Commission on Education	25,000

This appropriation is from monies available in Income Tax School Fund.

Commission on Public Employee-Employer Relations and Working Conditions	11,500
Commission Relating to Problems in Connection with the Harbors at Dulth and Superior	500

Subd. 2. Expenses of each of the interim commissions shall be approved by its chairman or such other members of the commission as it may provide and such expenses shall then be paid in the same manner as other state expenses are paid.

Sec. 3. None of the provisions of this act shall in any way affect any commission or committee of the legislature or any branch thereof now existing or hereafter established under any other law.

Sec. 4. This act is in effect upon its final enactment.

Approved July 2, 1959.

EXTRA SESSION

CHAPTER 83—S. F. No. 190

[Coded in Part]

An act relating to taxes on and measured by net income; including certain amounts within the definition of "gross income"; relating to inheritance and transfer taxes, providing certain exemptions and deductions relating thereto; amending Minnesota Statutes 1957, Sections 290.01, Subdivision 20, and 291.07, by adding a new subdivision, Minnesota Statutes 1957, Chapter 291, by adding a new section.

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