

Subd. 2. TECHNICAL ASSISTANCE. The commissioner of employee relations shall, upon request of a political subdivision, provide technical assistance in completing the required reports.

Sec. 11. [471.999] REPORT TO LEGISLATURE.

The commissioner of employee relations shall report to the legislature by January 1, 1986 on the information gathered from political subdivisions. The commissioner's report shall include a list of political subdivisions which did not comply with the reporting requirements of this section.

Sec. 12. TOWN OF WINDEMERE; POWERS.

The town of Windemere in Pine County may exercise the powers of a town provided by Minnesota Statutes, section 368.01, and other laws referring to section 368.01, except section 340.11, subdivision 10b.

Sec. 13. EFFECTIVE DATE.

Section 12 is effective, if it is approved by the electors of the town at the annual town meeting, the day after compliance with Minnesota Statutes, section 645.021, subdivision 3.

Approved May 2, 1984

CHAPTER 652 — H.F.No. 1761

An act relating to taxation; releasing certain counties from the requirement to impose an aggregate removal tax; adding other counties; providing an exception to the tax for Benton and Stearns counties; amending Minnesota Statutes 1983 Supplement, section 298.75, subdivision 1.

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

Section 1. Minnesota Statutes 1983 Supplement, section 298.75, subdivision 1, is amended to read:

Subdivision 1. **DEFINITIONS.** Except as may otherwise be provided, the following words, when used in this section, shall have the meanings herein ascribed to them.

(1) "Aggregate material" shall mean nonmetallic natural mineral aggregate including, but not limited to sand, silica sand, gravel, building stone, crushed rock, limestone, and granite. Aggregate material shall not include dimension stone and dimension granite.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

(2) "Person" shall mean any individual, firm, partnership, corporation, organization, trustee, association, or other entity.

(3) "Operator" shall mean any person engaged in the business of removing aggregate material from the surface or subsurface of the soil, for the purpose of sale, either directly or indirectly, through the use of the aggregate material in a marketable product or service.

(4) "Extraction site" shall mean a pit, quarry, or deposit containing aggregate material and any contiguous property to the pit, quarry, or deposit which is used by the operator for stockpiling the aggregate material.

(5) "Importer" shall mean any person who buys aggregate material produced from a county not listed in paragraph (6) or another state and causes the aggregate material to be imported into a county in this state which imposes a tax on aggregate material.

(6) "County" shall mean the counties of Stearns, Benton, Sherburne, ~~Wright~~, Carver, Scott, Dakota, LeSeuer, Kittson, Marshall, Pennington, Red Lake, Polk, Norman, Mahnomen, Clay, Becker, Wilkin, ~~Traverse~~, Big Stone, ~~Stevens~~, ~~Pope~~, ~~Anoka~~, Sibley, Hennepin, Washington, and Ramsey.

Sec. 2. BENTON AND STEARNS COUNTIES; AGGREGATE TAX EXCEPTION.

Notwithstanding the provisions of Minnesota Statutes, section 298.75, subdivision 2, the tax on aggregate materials imposed in Benton and Stearns counties shall not be imposed on aggregate sold to the state of Minnesota or its political subdivisions or on aggregate purchased by contractors for use in projects for the state of Minnesota or its political subdivisions.

Sec. 3. EFFECTIVE DATE.

Section 1 is effective for aggregate material removed after the day of final enactment. Section 2 is effective for Benton County upon approval of the Benton County board and compliance with Minnesota Statutes, section 645.021, subdivision 3. Section 2 is effective for Stearns County upon approval of the Stearns County board and compliance with Minnesota Statutes, section 645.021, subdivision 3.

Approved May 2, 1984

CHAPTER 653 — H.F.No. 1743

An act relating to occupations and professions; modifying an auctioneer's exemption from real estate brokers and salespersons licensing; amending Minnesota Statutes 1983 Supplement, section 82.18.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.