

and mineral engineering, which is hereby established as a technical consultant to the commissioner for the purposes of this act. The tax imposed shall be collected, paid, and the proceeds thereof distributed in the same manner and at the same time as the tax imposed upon semitaconite by section 298.35 is collected, paid, and distributed.

The tax imposed by this section is not an occupation, royalty or excise tax imposed upon or required to be paid with respect to the mining, production, or beneficiation of taconite or semitaconite within the provisions of section 298.40, and the provisions of said section 298.40 have no application to the provisions of this section.

Sec. 7. Minnesota Statutes 1990, section 514.53, is amended to read:

514.53 SCALING AND MARKING OF SUBMERGED LOGS; DUTY OF COMMISSIONER OF NATURAL RESOURCES; FEES.

Every person who shall engage in raising or floating submerged, buried, or sunken logs or timber ~~under the provisions of section 514.52~~ shall cause all logs and other timber raised or floated by that person to be scaled at time of such raising or floating by the commissioner of natural resources, and shall place on each log and piece of timber so raised a suitable log mark, which mark shall only be used on logs or timber so raised or floated. The commissioner of natural resources shall attend in person or by deputy at the raising and floating of such logs or timber, and promptly scale the same, recording the size, kind, and all marks on each piece thereof. For such service said commissioner of natural resources shall receive in addition to all fees now allowed by law the further sum of \$5 for each day's attendance under the provisions of sections 514.40 to 514.58, and such fees shall be paid by the person so employing the commissioner and shall be taken and held to be a part of the cost of raising and floating such logs and timber. No such work shall be performed within the limits of any operating boom company organized under the laws of this state, except under the supervision and direction of some representative of the boom company within whose limits such work is being carried on.

Presented to the governor April 14, 1992

Signed by the governor April 15, 1992, 1:07 p.m.

CHAPTER 465—H.F.No. 2756

An act relating to the city of Virginia; authorizing annual increases in survivor benefits payable by the Virginia firefighters relief association.

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

New language is indicated by underline, deletions by ~~strikeout~~.

Section 1. VIRGINIA FIREFIGHTERS SURVIVOR BENEFITS.

Notwithstanding any law to the contrary, the Virginia firefighters relief association may annually increase surviving spouse benefits by the lesser of:

(1) three and one-half percent; or

(2) the same annual percentage salary increase as granted to active first class firefighters by the city during the preceding calendar year.

Increases under this section shall be effective January 1 of each year.

Sec. 2. LOCAL APPROVAL.

Section 1 is effective retroactive to January 1, 1992, upon approval by the Virginia city council and compliance with Minnesota Statutes, section 645.021.

Presented to the governor April 14, 1992

Signed by the governor April 15, 1992, 1:09 p.m.

CHAPTER 466—S.F.No. 2298

An act relating to watershed districts; requiring counties to provide public notice prior to making watershed district manager appointments; modifying requirements for appointing watershed district managers; exempting watershed districts from permit fees charged by political subdivisions; requiring watershed district audits by certified public accountants or the state auditor under certain circumstances; clarifying procedures for appealing watershed district decisions; allowing recovery of attorney fees; amending Minnesota Statutes 1990, sections 103D.311, subdivisions 2 and 3; 103D.335, by adding a subdivision; 103D.355, subdivision 1; 103D.535, subdivision 1; and 103D.545, by adding a subdivision; proposing coding for new law in Minnesota Statutes, chapter 103D.

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

Section 1. Minnesota Statutes 1990, section 103D.311, subdivision 2, is amended to read:

Subd. 2. **APPOINTMENT.** (a) At least 30 days before the terms of office of the first managers named by the board expire, the county commissioners of each county ~~affected by~~ responsible for appointing a manager to the watershed district must meet and appoint successors.

(b) The county commissioners must meet at least 30 days before the term of office of any manager expires and appoint a successor.

(c) A vacancy occurring in an office of a manager must be filled by the appointing county board.

New language is indicated by underline, deletions by ~~strikeout~~.