

# MINNESOTA • REVENUE

## MINERAL TAXES

### Iron Range Miners' Memorial Forest

March 21, 2007

	Yes	No
DOR Administrative Costs/Savings		X

Department of Revenue

Analysis of S.F. 1173 (Tomassoni) / H.F. 1366 (Rukavina)

The bill authorizes the Iron Range Resources and Rehabilitation Board to use funds from the Douglas J. Johnson economic protection trust fund to purchase forest land in the taconite assistance area from the Potlach Corporation. The forest land, to be known as the Iron Range Miners' Memorial Forest, must be held in public trust for recreational uses and for economic purposes, including timber sales and gravel removal. The proceeds from timber sales and gravel removal must be deposited into an Iron Range Miners' Memorial Forest account, and up to an unspecified amount may be transferred into the Douglas J. Johnson economic protection trust fund.

The bill would have no impact on any state fund.

Source: Minnesota Department of Revenue  
Tax Research Division  
[http://www.taxes.state.mn.us/taxes/legal\\_policy](http://www.taxes.state.mn.us/taxes/legal_policy)

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