

*Note to Researchers: To request materials, please note both the location and box numbers shown below.*

<b>Location</b>	<b>Box</b>	
120.H.7.1B	1	Air Wisconsin vs. Commissioner of Taxation, 1968-1969. 1 folder. Anderson, Arnold J. and Emily E. vs. Commissioner of Taxation, 1961-1964. 1 folder. Anderson, Reuben L. vs. Commissioner of Taxation, 1958-1969. 2 folders. Aurora, Village of vs. Commissioner of Taxation, 1941-1944. 3 folders. Ballhorn, Gordon C. vs. Commissioner of Taxation, 1963-1968. 1 folder. Bohn, Lena, Estate of vs. Commissioner of Taxation, 1947-1948. 1 folder. Brun, Francis N. and Barbara A. vs. Commissioner of Taxation, 1959-1970. 3 folders. Regarding state income tax on a member of the Red Lake Band of Chippewa Indians. Butler Brothers vs. Commissioner of Taxation, [1924?]-1925, and 1938-1940. 2 folders. Capital Airlines, Inc. vs. Commissioner of Taxation, 1956-1957. 1 folder.
120.H.7.2F	2	Cargill vs. Commissioner of Taxation, 1940-1943. 1 expansion folder. City of Chisholm vs. Commissioner of Taxation, 1965-1970. 2 expansion folders. Concordia College Corp. vs. State, 1962-1963. 1 folder. Cory, E. Ray vs. State, 1946-1949. 1 folder. Crossroads Center (Rochester) vs. Commissioner of Taxation, 1965-1968. 1 expansion folder. Eastern Airlines, Inc.: Attorney General vs. Commissioner of Taxation and, 1962-1963. 1 folder. Edwards Mining and Milling Co., State vs., 1964-1968. 1 folder. Farmers and Mechanics Savings Bank of Minneapolis vs. Commissioner of Taxation, 1966-1969. 1 folder. Farmers Insurance Group vs. Commissioner of Taxation, 1961-1967. 1 folder. Federal Bakery Co. vs. Commissioner of Taxation et al., 1968. 1 folder. Folger, J. A. Co. vs. Commissioner of Taxation, 1962-1964. 1 folder. Gamble-Skogmo, Inc. vs. Commissioner of Taxation, 1937-1947. 1 folder. Great Lakes Pipe Line Co. vs. Commissioner of Taxation, 1963-1966. 5 folders.

Location	Box	
120.H.7.3B	3	<p>Great Northern Investments, Inc. vs. Commissioner of Taxation, 1960-1964. 1 folder.</p> <p>Guthrie, Tyrone, Theater, T. B. Walker Foundation, and Commissioner of Taxation vs. City of Minneapolis, 1942-1944, 1963-1966. 1 folder.</p> <p>Hamm, Theo., Brewing Co. vs. Commissioner of Taxation, 1940-1942. 2 folders.</p> <p>Hamm, Theo., Brewing Co. vs. Commissioner of Taxation, 1955-1956. 1 expansion folder.</p> <p>Hamm, Theo., Brewing Co. vs. Commissioner of Taxation, 1961-1966. 1 folder.</p> <p>Hart Motor Express, Inc., State vs., 1957-1965. 1 folder.</p> <p>Hinckley, Dana A. vs. Commissioner of Taxation, 1963-1968. 1 folder.</p> <p>Hitchcock, Ralph C. vs. Commissioner of Taxation, 1946-1948. 1 expansion folder.</p> <p>Hormel, George A. and Co., State vs., 1940. 1 folder.</p> <p>Hormel, George A. and Co. vs. Commissioner of Taxation, 1943-1945. 1 folder.</p> <p>Hormel, Inc. vs. Commissioner of Taxation, 1961-1962. 4 folders.</p> <p>International Exports, Inc. et al. vs. Commissioner of Taxation, et al., 1963. 1 folder.</p> <p style="padding-left: 40px;">Re sale of cigarettes without sales tax.</p> <p>International Harvester Co. vs. County of Itasca and Commissioner of Taxation, 1959-1961. 1 folder.</p> <p>Joistad, Hilda, petition of, 1957-1959. 1 expansion folder.</p>
120.H.7.4F	4	<p>Kittelson, Harry et ux vs. Walter C. Hoffman et ux vs. State, 1966-1967. 1 folder.</p> <p>Kohler Co. vs. Commissioner of Taxation, 1957-1960. 1 folder.</p> <p>Land O'Lakes Creameries, Inc. protest, 1940. 1 folder.</p> <p>Land O'Lakes Creameries, Inc. vs. Commissioner of Taxation, 1961-1963. 1 folder.</p> <p>Land O'Lakes Dairy Co., State and Commissioner of Taxation: U.S.A. vs., 1951-1954.</p> <p style="padding-left: 40px;">Pleadings (including index), 1951-1954. 2 folders.</p> <p style="padding-left: 40px;">Trial File, 1952-1953. 1 folder.</p> <p style="padding-left: 40px;">Correspondence, 1952-1953. 1 folder.</p> <p>Marshall-Wells Co. vs. Commissioner of Taxation, 1942-1945. 1 expansion folder.</p>

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120.H.7.4F	4	Maytag Co. vs. Commissioner of Taxation, 1943-1944. 1 folder. Mesaba-Cliffs Mining Co. and Commissioner of Taxation, vs. State, 1939-1942. 1 folder. Miller, Addison, Inc. vs. Commissioner of Taxation, 1952-1957. 2 folders. Minneapolis and St. Louis Railway Co., State vs., 1955-1960. 2 folders. Minneapolis-Honeywell Regulator Co. vs. Commissioner of Taxation, 1963-1966: 6 folders.
120.H.7.5B	5	2 folders. Minnesota Federal Savings and Loan Association, State vs., 1941-1944. 1 expansion folder. Montgomery Ward and Co., Inc. vs. Commissioner of Taxation, 1963-1967. 8 folders. Nathanson Cigar and Tobacco Co., bankruptcy, 1958, 1961-1963. 1 folder. Nelson, Clifford M., State vs., 1953-1963. 1 expansion folder. North Central Airlines: Attorney General vs. Commissioner of Taxation and, 1957-1963. 4 folders. North Central Airlines vs. Commissioner of Taxation, 1958-1963. 7 folders. Northern Pacific Railway Co. vs. Commissioner of Taxation, 1943-1946. 1 folder. Northern Pacific Railway Co., State vs., 1940-1943. 1 folder. Northwest Airlines, Inc.: Application of Ramsey County for place of assessment, 1940. 1 folder. Northwest Airlines, Inc., vs. City of St. Paul, 1945-1948. 1 folder. Northwest Airlines, Inc., vs. Commissioner of Taxation: 1945. 1 folder. 1956-1958. 1 folder. Northwest Airlines, Inc., vs. Minnesota Tax Commission et al., 1939-1940. 1 folder.

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120.H.7.6F	6	Northwestern States Portland and Cement Co., State vs., 1954-1959. 3 folders. Oliver Mining Co. vs. Commissioner of Taxation, 1947-1956. 1 expansion folder. Ordway, Lucius P., estate of vs. Commissioner of Taxation, 1953-1956. 3 folders. Paster, Herman, State vs., 1953-1958. 1 folder. Paster, Herman vs. State, 1951-1952. 1 folder. Pease Produce Co., State vs., 1964-1966. 1 folder. Piper, Harry C., Jr. vs. Commissioner of Taxation, 1961-1966. 1 folder. P.K.M. Electric Cooperative, Inc., State vs., 1941-1954. 1 folder. Pullman Co. vs. Commissioner of Taxation, 1943-1947. 1 folder. Quay, Lt. Thomas W. vs. Commissioner of Taxation, 1966-1969. 1 folder. Raynolds, John Fiske, estate, 1944-1945. 1 folder. Republic and Van Guard Insurance Co. vs. Commissioner of Taxation, 1962-1966. 1 folder.
120.H.7.7B	7	Rock Island and Pacific Railroad Co., State vs., 1947-1957. 1 folder. Rothschild, Maurice L. and Co. vs. Commissioner of Taxation, 1961-1965. 3 folders. Rural Electric Association cases, 1955-1957. 2 expansion folders. Concerned mainly with back taxes owed by the Red Lake and Roseau cooperatives to the counties of Pennington, Roseau, Marshall, and Red Lake. Includes transcript and annual reports to the Department of Taxation. Schroeder Mining Co. vs. Commissioner of Taxation, 1957-1959. 1 folder. Spratt, Dr. Charles N. vs. Commissioner of Taxation, 1957-1964. 1 folder. Stamper, F. M. Co. vs. Commissioner of Taxation, 1961-1963. 1 folder.
120.H.7.8F	8	State Prison Industries Claim, 1967-1968. 1 folder. Steele County Building and Loan Association (Owatonna Savings and Loan Association) vs. Commissioner of Taxation, 1958-1962. 1 folder. Stilwell Co. vs. Commissioner of Taxation, 1957-1960. 1 folder. Stronge and Lightner Co. vs. Commissioner of Taxation, 1944-1949. 1 folder. Sundby, L.E. and Florence N. vs. Commissioner of Taxation, 1961-1963. 1 folder. Tonka Corp. vs. Commissioner of Taxation, 1967-1969. 2 folders. Town of Harris vs. Commissioner of Taxation, 1967-1969. 2 folders.

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120.H.7.8F	8	Walgreen Co. vs. Commissioner of Taxation, 1956-1965. 2 folders. Walgreen Co. vs. Commissioner of Taxation, 1942-1946. 1 folder. Walsh Grain Co. and Food Sales, Inc. Application for Review of Taxes, 1968-1969. 1 folder. Western Auto Supply Co., Protest, 1943-1945. 1 folder. Westphal, Estate of William R. vs. Commissioner of Taxation, 1957-1963. 1 folder. Wittner, Donald G. vs. Commissioner of Taxation, 1968-1969. 1 folder.
120.G.13.2F	9	Abex Corporation vs. Commissioner of Taxation, 1968-1975. 6 folders. Concerns payment of taxes on "ponderous" equipment by this Two Harbors foundry. Anderson, Robert G. vs. Commissioner of Revenue, 1976-1977. 1 folder. Concerns classification of greenhouse property (Minnetonka) from agricultural to commercial. Balkan Mining Company vs. Commissioner of Taxation, 1973-1974. 1 folder. Concerns assessed value for the year 1972 on properties under lease to the Balkan Mining Company (Itasca County). Burnsville (village) and Northern States Power Company vs. Commissioner of Taxation, 1969-1977. 14 folders. Actually several cases litigated over a number of years concerning the property tax valuation of the Black Dog Generating Plant. Farm Service Elevator Company application to object and contest an assessment of tax levied against property in the City of Willmar, 1970-1974. 2 folders. Grain Belt Brewers, Inc. vs. Commissioner of Taxation, 1971-1973. 1 folder. Concerns additional income taxes for the years 1967-1969.
120.G.13.3B	10	Independent School District No. 99 (Carlton County), et al. vs. Commissioner of Taxation, 1965-1975. 4 folders. Concerns a challenge by several taxing districts to the commissioner's 1962 formula for the valuation of utility property. The property in question was the Thomson hydroelectric plant (Scanlon, Carlton County) owned and operated by Minnesota Power and Light Company.

Location	Box	
120.G.13.3	10	<p>Independent School District No. 286, <u>B</u>rooklyn Center vs. the Commissioner of Taxation, 1966-1972. 2 folders.</p> <p>Iowa Beef Processing, Inc. vs. the Commissioner of Revenue, 1975-1977. 1 folder.</p> <p>E. F. <u>J</u>ohnson Company vs. the Commissioner of Taxation, 1972-1975. 2 folders.</p> <p>Estate of I. S. <u>J</u>oseph vs. the Commissioner of Taxation, 1971-1976. 2 folders.</p> <p>KDAL, Inc. vs. St. Louis County, 1974-1975. 1 folder.</p> <p>Roland <u>K</u>ierce vs. the Commissioner of Taxation, 1972-1977. 3 folders.</p>
101.I.5.8F	11	<p>Koch Refining Company vs. the Commissioner of Taxation, 1972-1974. 1 folder.</p> <p>Lakeside Industries vs. the Commissioner of Taxation, 1971-1973. 2 folders in expansion folder.</p> <p>Village of <u>M</u>ckinley vs. the Commissioner of Taxation and Biwabik Township, 1961-1964. 1 folder.</p> <p>In re the Estate of Else F. <u>L</u>ying, 1943-1950. 5 folders.</p> <p>In re the Estate of Maude L. <u>M</u>ckKnight, 1975-1977. 1 folder.</p> <p>Goodwill F. and Teresita V. <u>M</u>aceo vs. the Commissioner of Taxation, 1962-1968. 1 folder.</p> <p>John F. Lifteau vs. <u>M</u>etropolitan Sports Facilities Commission, et al., 1977-1978. 5 folders.</p>
101.I.5.9B	12	<p>The Mayo Foundation vs. the Taxation Commissioner, 1969-1975. 6 folders.</p> <p>North Central Airlines vs. the Commissioner of Taxation, 1969-1974. 7 folders.</p> <p>Northwest Airlines vs. the Commissioner of Taxation, 1972-1978. 3 folders.</p> <p>Minneapolis Star and Tribune vs. the Commissioner of Revenue, 1975-1982. 1 expansion folder.</p> <p>Re allegations of discriminatory taxation by the commissioner. Includes printed documents from appeal to U.S. Supreme Court.</p>
101.I.11.4F	13	<p>Skelly Oil Company vs. the Commissioner of Taxation, 1939-1964, 1980. 10 folders.</p> <p>Re objections by plaintiff on taxation of net income from production and sale of crude oil. The case first was heard before the Board of Tax Appeals, then appealed to state Supreme Court. A protest to the Court's decision was filed in 1980, when the company was known as Getty Oil Company.</p>

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101.I.11.4F	13	U.S. Steel Corporation vs. the Commissioner of Taxation, 1958-1982. 8 folders. Re objections by the plaintiff to taxes imposed on certain property.
		Minnesota vs. Midwest Saints and Minnesota Hockey Club Company, 1976-1978. 1 expansion folder. Re allegations of non-payment of sales and use taxes by the defendants.
101.I.11.5B	14	Reserve Mining Company vs. Minnesota, 1977-1978. 5 folders. Concerning taxation of RMC's taconite processing facility.
118.K.19.4F	----	Correspondence regarding Interstate Commerce, 1962-1972. 1 folder. Issued regarding Public Law 86-272 and federal legislation in the area of state taxation of multi-state businesses. [Acc. no. 994-163. Listed here pending acquisition of a more logical series to add to]