

Commissioners
to account
to state
auditor
therefor.

SEC. 2. When such money shall be so expended, said commissioners shall certify to such fact to the state auditor, who shall draw his warrant upon the state treasurer therefor, and the same shall be paid over to said county for the purposes herein provided.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 5, 1899.

S. F. No. 238.

CHAPTER 134.

Judges of
district
courts,
salaries of.

An act fixing the salaries of the judges of the district court of the State of Minnesota.

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

Fixed at
\$3,500;
counties
empowered to
increase it
to \$5,000.

SECTION 1. The judges of the district court shall each receive a salary of three thousand five hundred (3,500) dollars per annum, *provided*, that whenever any county shall have a population of one hundred thousand (100,000) or more there shall be paid annually by each said county, out of the county funds, to each of the judges of the district court of such county, the sum of fifteen hundred (1,500) dollars, payable quarterly, in addition to said sum of three thousand five hundred (3,500) dollars.

SEC. 2. This act shall take effect and be in force from and after its passage and approval.

Approved April 7, 1899.

S. F. No. 277.

CHAPTER 135.

Freight line
and equip-
ment com-
panies, taxa-
tion of.

An act to amend chapter one hundred and sixty (160) of the general laws of 1897, relating to the taxation of freight line and equipment companies.

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

Sec. 5. C.
160, Laws
1897.

SECTION 1. That section five (5) of chapter one hundred and sixty (160) of the General Laws of Minnesota for the year eighteen hundred and ninety-seven (1897), be and the same is hereby amended so as to read as follows:

Manner of
taxation,
rate, etc.

Sec. 5. The state board of appraisers and assessors shall, on or before the first Monday in October report to

the state auditor the amounts fixed by it as the value of the capital stock representing capital and amounts fixed by it as the value of the property of freight-line and equipment companies employed and used in Minnesota; at the same time the board shall file with the state auditor the statement of the various companies and other papers before it. It shall be the duty of the state auditor in the month of November, annually, to charge and collect from each freight line and equipment company doing business or owning cars which are operated in this state, a sum in the nature of an excise tax or license, to be computed by taking two (2) per cent. of the amount fixed by the state board of appraisers and assessors as the value of the proportion of the capital stock representing the capital and property of such company owned and used in Minnesota, and certified to the state auditor, after deducting the value of the real estate locally, if any there be.

All taxes collected by the state auditor, under the provisions of this act, shall be paid into the state treasury and credited to the general revenue fund. If any freight line or equipment company fails or refuses to pay said tax during the month of November, the state auditor shall add to the tax due a penalty of fifty (50) per centum thereon, and shall forthwith proceed to collect the tax and penalty by any means provided by law for the collection of taxes by county treasurers, and for his service shall be allowed five (5) per centum on the amount of penalty collected, which he is authorized to retain out of such amount. And it shall be the duty of the attorney general, or any county attorney, on request of the state auditor to prosecute any action or proceedings for the enforcement of this act, and all funds collected by said attorney general or any county attorney shall be paid into the state treasury immediately upon receipt thereof by him. Any action brought under the provisions of this act may be brought in the name of the state in any county in which any such company does business; and service of summons against any such company may be made upon any officer or agent of said company in the same manner as provided by law for the service of summons in civil actions.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved April 7, 1899.

Money collected to be paid into state treasury.