

Sec. 3. **What "gross earnings" means.**—The term "gross earnings derived from the ownership, operation, renting or leasing of cars by such sleeping car company within this state," as used in Section 2 of this act, is hereby declared and construed to mean, all earnings on business beginning and ending within the state, and a proportion based upon the proportion of the mileage within the state to the entire mileage over which such business is done, of earnings on all interstate business passing through, into or out of the state.

Sec. 4. **Inconsistent acts repealed.**—All acts and parts of acts not inconsistent herewith, regulating the payment, collection, time of payment, enforcement or reports involving the amount of taxes upon the gross earnings of sleeping car companies within this state or providing penalties for the non-payment of such taxes, are hereby made applicable to this act so far as may be, and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Sec. 5. **Failure to pay taxes may be enforced in courts.**—Upon failure to pay the amount of such taxes legally due, upon the respective date hereinbefore set forth, collection thereof may be enforced in addition to existing remedies, in a civil action brought in the name of the state of Minnesota in the district court of any county.

Sec. 6. This act shall take effect and be in force from and after January 1st, 1914.

Approved April 24, 1913.

CHAPTER 481—H. F. No. 561.

An Act relative to the duties of the state printing commission.

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

Section 1. **What documents may be published by commission.**—Section 2272 of the Revised Laws of Minnesota for 1905 is hereby amended so as to read as follows:

The following documents may be published by the printing commission in the third class, and in such quantity and form as it shall direct; but, the commission may edit and condense any of them or may decline to publish such as it shall decide may be omitted without injury to the state:

1. *Annual or biennial reports of the secretary of state, auditor, treasurer, and attorney general, and such other matter as any of them, by virtue of his office, is required by statute to publish.*

2. *All like reports of the insurance commissioner, superintendent of public construction, public examiner, adjutant general, and state librarian.*

3. All like reports of the bureau of labor, dairy and food commission, railroad and warehouse commission, board of pardons, board of control, and the commissioners of state parks.

4. The proceedings of the state agricultural and horticultural societies, of the state educational association, and of the department encampment of the Grand Army of the Republic, the annual reports and publications of the state historical society, and the Minnesota farmers' institute annual.

Sec. 2. Treasurer's report may be condensed and edited.—That Section 2277 of the Revised Laws of Minnesota for 1905 be amended so as to read as follows:

The annual report of the state treasurer *as it may have been edited and condensed by the printing commission* shall be printed in the volume of Session Laws mentioned in Section 2276 and also in one issue of a daily newspaper published at the seat of government and designated by the printing commission.

Approved April 24, 1913.

CHAPTER 482—H. F. No. 645.

An Act to amend Section 3051, Revised Laws 1905, relating to local building and loan associations.

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

Section 1. Stock which may be issued by building and loan associations.—That Section 3051 of the Revised Laws of Minnesota 1905 be amended so as to read as follows:

"3041. Every such association *heretofore or hereafter formed* shall have an authorized capital of at least fifteen thousand dollars (\$15,000). It shall not issue or create any preferred or non-contributing stock, but it may issue different series of stock, *either prepaid in lump sums or to be paid for in monthly installments, each to share equally in the profits and contribute equally to the losses and expenses according to their book value. It shall not solicit or receive deposits, except as in payment for stock, nor issue certificates of deposit, but it may borrow money in stipulated amounts and have fixed periods as the association may need in the conduct of its business, at a rate of interest not exceeding eight (8) per cent per annum. Such indebtedness shall, however, at no time exceed ten (10) per cent of its outstanding loans secured by real estate mortgages.*

Approved April 24, 1913.