

CHAPTER 486—H. F. No. 876.

An Act to amend Section Seven Hundred Forty-four (744), Revised Laws of Minnesota for the year 1905, relating to the erection of waterworks and lighting plants for supplying water and light for public purposes in all villages in the state operating under special or general laws of the state.

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

Section 1. Village may erect heating, as well as other plants.

—That Section Seven Hundred Forty-four (744), Revised Laws of Minnesota for the year 1905, be and the same is hereby amended so as to read as follows:

“Section 744. Any village, whether governed by this chapter or otherwise, may erect waterworks, (AND) lighting plants and heating plants, for supplying water, (AND) light and heat for public purposes, or for the private use of its inhabitants, or both, and may conduct and control the same, and fix and collect proper and uniform charges for such private supply, or it may purchase or lease any such works or plant already erected, and operate the same for the purposes aforesaid. But no such erection, purchase, or lease shall be made without approval by the voters of the village, such as is required by law for the issuing of village bonds for like objects. The proposal so to do, and a proposal to issue bonds to raise money therefor, may be submitted either separately, or as a single question.”

Approved April 24, 1913.

CHAPTER 487—H. F. No. 890.

An Act to provide for the administration and enforcement of the gross earnings tax laws and to define the duties of state officials with reference thereto; providing for a system of accounting, reporting and recording taxable gross earnings, prescribing penalties for failure to report such earnings and pay taxes thereon, and repealing acts and parts of acts inconsistent herewith.

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

Section 1. Date and form of gross earnings reports.—On or before February 1st of each year, every company, joint stock association, co-partnership, corporation or individual, required by law to pay taxes to the state on a gross earnings basis shall make and furnish an itemized statement to the Minnesota tax commission, and a duplicate to the public examiner, in such form as the public examiner, with the approval of the tax commission, shall prescribe, containing a true and just report of the gross earnings for and during the year ending Dec. 31st preceding.

verified by the president, secretary, treasurer, individual owner, or chief agent of such company in this state; provided, that railroad companies shall make semiannual reports as provided in Chapter 9 of the General Laws of the Special Session of 1912.

Such gross earnings shall be computed in accordance with the method prescribed by law.

Sec. 2. Assessment and collection of gross earnings taxes.

—The Minnesota tax commission shall keep a permanent file of such gross earnings reports, inspect and verify each report and assess the earnings as shown thereon with the amount of taxes due, and certify the amount of such earnings and taxes to the state auditor, who thereupon shall make his draft on such company, joint stock association, co-partnership, corporation, or individual, for the amount of taxes due as thus certified, and place said draft in the hands of the state treasurer for collection.

Sec. 3. Penalty for failure to pay gross earnings tax.—If any such company, joint stock association, co-partnership, corporation, or individual, shall fail to pay such tax or gross earnings percentage by March 1st, (or, if a railway company subject to semi-annual payment by March 1, and September 1, respectively, or provided by law), a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent for each month after the same becomes delinquent March 1st or September 1st, while such tax remains unpaid; provided, that any sum or sums due the state from such gross earnings taxes at the time of the passage of this act, or from penalties heretofore accruing, shall bear an interest penalty of one per cent per month from the date hereof until paid.

Sec. 4. When company fails to report, tax commission to fix amount of earnings.—If any such company, joint stock association, co-partnership, corporation, or individual fails to make and file such gross earnings report, the Minnesota tax commission shall notify such company of such neglect or default, and if such default continue for thirty days after service of such notice, the tax commission shall notify the public examiner of such default, who shall examine the records of such company and report to the tax commission, for official entry in its books, his findings of such company's taxable earnings. Thereupon the tax commission, upon the basis of such findings and such other evidence as the commission may possess, shall fix the amount of such gross earnings and assess the tax thereon and the accruing penalties, making official entry thereof and certify the amount thereof, together with the penalty, to the state auditor who shall proceed as in Section 2 hereof. Such entry shall stand in place of the report required by law to be made by such company, joint stock association, co-partnership, corporation, or individual, and the same or a certified copy thereof, shall, in all the courts of the

state, for all purposes, be prima facie evidence of the correctness and validity of such gross earnings and of such tax and penalties, and the liability of such company therefor.

Sec. 5. Delinquent tax and penalties are a lien on the property.—Such delinquent and unpaid tax and penalties, assessed and certified by the Minnesota tax commission, as provided in Sections 3 and 4 hereof, shall be a lien upon all and singular, the property, estate and effects of any such company, joint stock association, co-partnership, corporation, or individual, and shall take precedence of all demands and judgments against the same; and the certificate of the Minnesota tax commission that said tax and penalties are due and unpaid, and the unpaid draft of the state auditor issued in pursuance thereof, shall be sufficient warrant for the attorney-general to institute proceedings for the collection of said tax and penalties by sale of such property or otherwise.

Sec. 6. System of gross earnings accounts.—The public examiner, with the approval of the tax commission, shall have authority and power to prescribe for such companies, joint stock associations, co-partnerships, corporations, or individuals a system of gross earnings accounts, that shall be uniform for each class of companies, and he shall supervise the method of keeping such accounts; provided, that such system shall conform as nearly as practicable with that prescribed for such companies by the United States government.

Sec. 7. Violations of law, and errors and omissions of gross earnings.—Any evasions and violations of the gross earnings tax laws, which the public examiner may discover as a result of his examination of the books, records and taxation reports of such companies, shall be reported by him to the governor, and a transcript shall be filed and a detailed report thereof containing a summary of all errors and omissions of taxable gross earnings shall be filed by the examiner with the Minnesota tax commission forthwith, and the tax commission shall proceed as under Section 4 hereof to assess omitted earnings for additional taxes and penalties and report to the attorney general such violations of law, and the attorney general shall institute such proceedings as may be required to secure compliance with the law and the recovery of public revenue.

Sec. 8. Public records of gross earnings taxation.—It shall be the duty of the public examiner, the tax commission, state auditor and state treasurer to keep a complete and properly itemized record of the transactions of their respective departments with reference to the assessment, collection and verification of gross earnings taxes and penalties, and such record and likewise the forms used by the several departments in certifying such earnings, taxes and penalties shall bear a three-fold classification, namely, as they pertain to current year taxes, to delin-

quent tax payment, and to errors and omissions, respectively, as provided in Sections 2, 3 and 7 hereof; and it shall be the duty of the public examiner, at least twice in each year, to compare the gross earnings records of each of said departments and verify the collection of such taxes and penalties.

Sec. 9. Repeal of conflicting provisions.—Chapter 504 of the General Laws of 1909, Sections 1009 and 1020 of the Revised Laws 1905, and all other acts and parts of acts inconsistent herewith, are hereby repealed.

Sec. 10. This act shall take effect and be in force from and after its passage.

Approved April 24, 1913.

CHAPTER 488—H. F. No. 926.

An Act to establish a field and employment agency for the blind, and prescribing the powers and duties thereof.

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

Section 1. Field and employment agency for blind of state.—There shall be established under the management of the board of directors of the school for the blind of the state of Minnesota a field and employment agency for the blind of said state.

Sec. 2. Superintendent to be appointed—Duties.—The board of directors of said school shall annually appoint, upon the recommendation of the superintendent thereof, a competent person to conduct the work of said agency, under the direction of said superintendent.

Said agency shall collect statistics of the blind, including their present physical and mental condition, causes of blindness, capacity for education and industrial training, and any further information looking toward the improvement of their condition that may be desired.

Said agency shall give especial attention to the cases of such blind youth as are eligible to attendance at the school for the blind, but are not in attendance thereat, or are not receiving adequate instruction elsewhere, and shall seek to secure such attendance by all practicable means.

Said agency shall endeavor to secure for the adult blind of the state such labor and employment as may be adapted to their respective training and capacity, and shall, so far as may be feasible, aid said adults in securing any provisions which may be made by the school for the blind for the betterment of their lot.

Said agency shall further be empowered to aid the blind (1) by home instruction and training, (2) by assisting them in securing tools, appliances and supplies, (3) by aiding in market-