referred to in Section 1075 and 1076 shall be in duplicate, and that it shall include all salaries and fees paid to deputies and clerks, and that a certified copy of said statement shall be filed with the state auditor.

Sec. 16. Laws repealed.—That Chapter 224, Laws of 1919,

is hereby repealed.

Sec. 17. This act shall take effect and be in force from and after its passage.

Approved April 23, 1921.

CHAPTER 438-H. F. No. 405.

An act to prohibit the use of oleomargarine or other butter substitutes as substitute for table butter in state institutions other than the state penitentiary, and providing penalty for violation thereof.

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

Section 1. Oleomargarine not to be served in state institutions.—The service of oleomargarine or any other butter substitute to the inmates of any state institution other than the penal and correctional institutions of the state as a substitute for table butter is hereby prohibited.

Sec. 2. Violations—Penalties.—Any officer in charge of any state institutions affected by this Act who shall knowingly violate the provisions of this Act shall be dismissed from the service of the State immediately by the officer or board by whom

he is appointed.

Sec. 3. This Act shall take effect and be in force from and after its passage.

Approved April 23, 1921.

CHAPTER 439-H. F. No. 409.

An act providing for and regulating township telephone systems, constructing, maintaining, operating, and acquiring the same and for raising the funds therefor.

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

Section 1. Town boards may construct telephone systems for fire protection.—For the purpose of preventing the starting and spreading of forest or prairie fires and extinguishing the same, promoting public welfare, public health and public safety, and facilitating the work of public improvements, the electors of any organized town of this state shall have power, at their annual town meeting or at any special town meeting called in

the manner provided by law for special town meetings, to authorize the town to construct, or otherwise acquire and to operate and maintain a township telephone system, including the necessary poles, wires, telephones and telephone equipment, and by itself or in conjunction with one or more other towns to construct, equip, acquire, operate and maintain a local telephone exchange, or one or more trunk lines of wires connecting such town or towns with said local exchange, or with a local exchange owned by some other corporation, person or persons, and to determine by ballot the amount of money to be raised for the purposes aforesaid; provided, however, that no such local exchange as herein provided for shall be constructed or maintained in municipalities where a local exchange is already in operation.

Sec. 2. May connect with outside lines.—For the purpose of carrying out the provisions of Section 1 of this act, any town may, by itself or in conjunction with one or more other towns, construct, maintain, acquire, own or lease telephone lines, telephone equipment or a local exchange, outside the corporate limits of such town; provided, however, that the authority herein granted to any town to acquire, construct or maintain, by itself, lines outside of its corporate limits shall be solely for the purpose of connecting telephones inside its corporate limits with a telephone exchange or switching center outside its corporate limits.

Sec. 3. Tax levy for construction.—Whenever any town shall have authorized the construction, acquiring operation or maintenance of a telephone system as set forth in Sections 1 and 2 of this act, and determined the amount of money to be raised for that purpose, the town board of supervisors may levy a tax for the amount of money to be raised therefor, provided, however, that the annual tax levy for such purpose shall not exceed five mills upon the taxable property of such town.

Sec. 4. Town meetings and town boards to fix rentals.—The electors of such town shall have power at their annual town meeting or at any special meeting, to determine, and in case the electors fail so to do, the town board of supervisors shall determine, the manner of payment of rentals and charges to be paid per phone for operating and local exchange service and such charges and all tolls payable by the users of such township system shall in the first instance be collected by the town board or under its direction, provided, however, that any local exchange may, by agreement with any town board of supervisors, collect the long distance tolls directly from said users, and provided, further, that no such township shall be subjected to or liable for any gross earnings or other tax by reason of moneys collected or property owned by it for such

township telephone system. In case of the failure on the part of any user to pay such charges or tolls in the manner so provided, the town board may institute an action at law to collect such charges or tolls in arrears, and may also discontinue telephone service to such user, until all charges and tolls in arrears, the court costs, if any, taxed and allowed in an action to collect such arrears, and the reasonable cost of disconnecting the telephone from the general service, and reconnecting the same shall have been paid.

Sec. 5. Town may sell bonds to construct.—For the purpose of constructing, acquiring, operating or maintaining a township telephone system or local exchange as in this act provided, any organized town of this state is hereby authorized to issue and sell its bonds in the same manner and under the same procedure and within the same limitations as provided by law for the issuance and sale of township road and bridge bonds, and the board of supervisors and their successors are hereby authorized to levy and in due form certify to the auditor of the county in which such town is situated, a tax upon the taxable property of said town to provide for the payment of installments of principal and interest as they mature, in the manner provided in the case of township road and bridge bonds.

Sec. 6. Local exchanges shall permit connection.—Whenever public convenience requires the same, every local telephone exchange shall for a reasonable compensation permit a physical connection or connections to be made and telephone service to be furnished between such local telephone exchange system and and township telephone system. In case of failure of the local telephone exchange to allow or agree upon such physical connection or connections, or the terms and conditions upon which the same shall be made, application may be made to the Railroad and Warehouse Commission of this State for an order requiring such connection, and fixing the compensation, terms and conditions thereof, and if after investigation and hearing the said commission shall find that such physical connections will not result in irreparable injury to such telephone properties, it shall by order direct such connections to be made and prescribe reasonable conditions and compensation therefor and for the joint use thereof, and by whom the expense of making and maintaining such connection or connections shall be paid. Whenever application is made to said commission requesting physical connection, it shall be presumed that such connection is necessary and that the public convenience will be promoted thereby, and the burden of overcoming such presumption shall be upon the party resisting such application.

Sec. 7. Private owners may sell to township—Railroad and Warehouse Commission to fix value.—When, under the provi-

sions of this act, a township telephone system shall be established in any township wherein any of the inhabitants of such town are already provided with telephone service furnished by any other telephone company, person or persons, such township shall, when so requested by said telephone company, person or persons, acquire from said telephone company all telephone equipment used by said telephone company, person or persons, in furnishing telephone service to the inhabitants of such township exclusively. For the purpose of determining the purchase price of such equipment application shall be made to the State Railroad and Warehouse Commission whose duty it shall be thereupon to determine the just compensation which the owner of such telephone equipment is entitled to receive therefor from the township. Before deciding upon such compensation, said commission shall at a public meeting which may be adjourned from time to time hear all interested parties on the question involved. The commission shall by order fix the compensation and furnish a copy of its order to the township, and to the telephone company, person or persons concerned. An appeal may be taken to the district court of the county wherein such township is situated from that part of the order fixing the compensation to be paid, within thirty days, by either party, which appeal shall be tried the same as other appeals hereunder; if no such appeal is taken the order of the commission shall become final at the end of thirty days, and when appeal is taken the decision of the district court or of the supreme court if taken there from the district court shall be final.

Sec. 8. Town boards to manage.—The Board of Supervisors of any such township is hereby vested with all necessary authority to manage, maintain and operate any township telephone system constructed under the provisions of this Act, and, to that end, may, among other things, contract for the connection of such township lines with exchanges owned by others for switching, local exchange and toll connections, hire and discharge such employees as may be necessary to operate and maintain such township system, establish rules and regulations, and, subject to the approval of the Railroad and Warehouse Commission establish and from time to time change rates and charges, covering the service furnished to the users.

Sec. 9. This act shall take effect and be in force from and

after its passage.

Approved April 23, 1921.

CHAPTER 440—H. F. No. 425.

An act to amend Chapter 179 Session Laws 1919, being "an