

of one mill to be set apart for a sinking fund for the redemption of state bonds at maturity.

SEC. 2. Each county auditor in the state shall enter and extend on all the taxable property in his county on the duplicate for the year one thousand eight hundred and seventy-three, the taxes mentioned in the foregoing section, in a column to be denominated "state taxes."

Duties of county auditors.

SEC. 3. All moneys received into the treasury from delinquent taxes, and all moneys received in excess of the amount required for the purposes for which the same were levied, shall be placed to the credit of the general revenue fund.

Disposition of all moneys received into the treasury.

SEC. 4. All taxes collected under the provisions of the foregoing sections, and all moneys received from railroad and other companies in lieu of taxation, shall be paid in gold, silver, or United States notes.

Taxes, in what to be paid.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 6, 1873.

CHAPTER CIV.

AN ACT TO PROVIDE FOR THE COLLECTION OF TAXES AGAINST RAILROAD CORPORATIONS.

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

SECTION 1. The state treasurer shall be the collector of all taxes due from railroad corporations which pay a per centage of gross earnings in lieu of other taxes.

State treasurer to collect taxes due from railroad corporations.

SEC. 2. The state treasurer may appoint one or more deputies to assist him in the collection of the taxes due from railroad corporations, and may take such bond and security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office. *Provided*, That the deputies appointed by the provisions of this act shall in no case be entitled to or receive from the state any fee, charge or salary.

May appoint deputies.

Distrain for taxes—proceeding therein.

SEC. 3. At any time subsequent to the first day of March of each year, when any such tax or per centum of gross earnings is due from any railroad or railway corporation or company, the state treasurer or his deputy shall distrain sufficient goods, chattels, or other movable property if found within this state, to pay the taxes or per centum due from such railroad or railway corporation or company, and the costs that may accrue, and shall immediately proceed to advertise the same in three newspapers published in the state, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained and the costs which accrue thereon are not paid before the day appointed for such sale, which shall not be less than three weeks from the taking of such property, the state treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as shall be sufficient to pay said taxes and the costs of such distress and sale and penalty as herein provided.

Penalty for non payment of tax when due.

SEC. 4. If any such railroad or railway corporation or company, fail to pay the taxes or per centum of gross earnings as provided in their charter, by the first day of March when the same becomes due, then the said company or corporation may pay the same to the state treasurer at any time before property shall have been distrained; *Provided*, That the said company or corporation shall in every instance when the said tax or per centum of gross earnings shall not be paid when due, pay to the state treasurer the additional sum of five per centum on said tax as a penalty.

Property which may be distrained

SEC. 5. All steam engines and cars of every kind and description, shall be deemed and declared to be chattels and moveable property for the purposes of this act and the enforcement of the tax. Whenever any steam engine or car shall be levied on by virtue of the provisions of this act, the state treasurer or his deputy making such distress or levy, shall have full and complete power and authority to move the said property so distrained or levied upon, on and over any road, track, or side track, within this state, and to any town or city within this state, and the state treasurer or his deputy making said levy, shall have full power and authority to seize and take immediate and exclusive possession of any side tracks, round houses, or engine houses, depot or warehouses, buildings of the company or corporation, in default for the payment of the

said tax or per centum of the gross earnings, and to move any and all property so distrained or levied upon, into said buildings, houses, or upon said side tracks, and to keep and maintain such possession so long as in the opinion of said treasurer may be necessary for the collection of said tax. Any person or persons without authority from the treasurer or his deputy interfering with or molesting the property so levied upon, or the side tracks upon which said property shall be, or the houses in which the same shall be placed, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be imprisoned in the state prison for not less than one year.

Penalty for interference with distrained property.

SEC. 6. The certificate of the state treasurer that any such tax or per centum of gross earnings is unpaid and due from any railroad or railway company or corporation, and stating the amount thereof, shall be a full and complete and sufficient warrant for the collection by sale or otherwise of the said tax or per centum of gross earnings.

Force of treasurer's certificate that such tax is unpaid and due.

SEC. 7. The state treasurer or his deputy shall be allowed the [same] fees, costs and disbursements for making distress and sale of property under the provisions of this act, which are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the state capitol to the place of making the distress. *Provided*, That the state treasurer or his deputy shall receive no fees or costs from the state for making such distress or sale.

Fees and allowances for services under this act

SEC. 8. This act shall take effect and be in force from and after its passage.

Approved March 10, 1873.

CHAPTER CV.

AN ACT TO AMEND SECTION NINETY-THREE OF CHAPTER ELEVEN OF THE GENERAL STATUTES, AS THE SAME IS AMENDED BY SECTION TWO OF CHAPTER FIFTEEN OF THE LAWS OF EIGHTEEN HUNDRED AND SEVENTY-ONE, RELATING TO TAXES.

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