

make an entry of the amount of such gross earnings and tax and penalty in the books of his office, which said entry when so made shall stand in the place of the report required by law to be made by said company, and shall in all courts of this state, and for all purposes be conclusive evidence of the facts therein stated. The certificate of the state treasurer that any such tax or per centum of gross earnings, or any part thereof, is unpaid and due from any railroad or corporation, and stating the amount thereof together with such penalty shall be full and complete, and sufficient warrant for the collection by sale or otherwise of the said tax or per centum of gross earnings or any part thereof; *Provided*, That any railroad company may elect to pay its taxes semi-annually on the first days of August and February for the preceding six months of each year. Commencing January first and July first, respectively, and file with the railroad commissioner its written assent to the provisions of this act, and in such case the taxes of such roads for the year one thousand eight hundred and seventy-three, shall be due and payable on the first day of July, one thousand eight hundred and seventy-four, and thereafter on the first days of February and August of each year, and shall be enforced under the provisions of this act and such laws as may be hereafter passed.

When gross earnings, tax and penalty to be fixed by state treasurer.

Railroad companies may elect to pay semi-annual tax.

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

When act to take effect.

Approved Feb. 28, 1874.

CHAPTER V.

AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION OF A TAX FOR STATE PURPOSES.

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

SECTION 1. There shall be levied on all the taxable property in the state of Minnesota, for the year eighteen hundred and seventy-four, for state purposes, a tax of a certain number of mills and parts of mills on each dollar

Taxes to be levied for what purpose.

of valuation, sufficient to raise or produce five hundred thousand dollars, or as near that amount as practicable. *Provided*, That the levy herein provided for shall not exceed four mills on each dollar.

Duty of state auditor.

SEC. 2. It shall be the duty of the state auditor, immediately after the adjournment of the state board of equalization, to estimate the number of mills necessary to be levied upon the taxable property of the state to raise or produce the amount specified in the foregoing section, and immediately notify each county auditor thereof, who shall enter and extend the same on all the taxable property in his county on the tax lists for said year eighteen hundred and seventy-four, in a column to be denominated "state taxes," and the same shall be collected as other taxes are collected.

Disposition of all moneys received into the treasury.

SEC. 3. All taxes collected under the provision of the foregoing sections, when paid into the state treasury, shall be divided into five parts, and distributed as follows: Three and one-fourth parts thereof for the general expenses of the state government, one part for support of the state prison and charitable and educational institutions, one-half part for payment of interest on state debt, and one-quarter part for sinking fund for redemption of state bonds at maturity; 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.

When act to take effect.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved March 9, 1874.

CHAPTER VI.

AN ACT TO EXTEND THE TIME FOR THE PAYMENT OF TAXES ON PERSONAL PROPERTY, FOR THE YEAR ONE THOUSAND EIGHT HUNDRED AND SEVENTY-THREE, IN THE COUNTIES OF JACKSON, COTTONWOOD, MURRAY, NOBLES, ROCK, WATONWAN, REDWOOD, LYON AND LAC QUI PARLE.

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

SECTION 1. That the time for the collection and pay