

CHAPTER 105.

AN ACT RELATING TO RETURNS OF GROSS EARNINGS OF RAILROAD CORPORATIONS, AND RETURNS OF LISTS OF LANDS SOLD.

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

SECTION 1. Each railroad corporation owning or operating a railroad in this State shall, on or before the first (1st) day of February in each year, make to the State railroad commissioner a true and just return of the gross earnings of its road or roads within this State, for and during the year ending the last day of December next preceding; which returns shall be verified by the oath of the officer making the same. *Provided*, that where any railroad company pays its tax on gross earnings semi-annually, the said returns shall be made in the manner provided, on or before the twentieth (20th) day of January, for the six (6) months ending the last of December preceding, and on the twentieth (20th) day of July for the six (6) months ending the last of June preceding.

Gross earnings of railroads—when to be reported.

SEC. 2. The State railroad commissioner shall certify the said returns of gross earnings to the State Auditor, together with a statement of the per centum and amount of tax due thereon. The State Auditor shall then make his draft on the railroad corporation for the amount of tax due and place the same in the hands of the State Treasurer for collection.

To be certified to the State Auditor.

SEC. 3. That on or before the first (1st) day of April in each year, each and every railroad corporation which has received lands from the State or United States, to aid in the construction of its line of railroad, shall make a return to the State railroad commissioner, of full and complete lists of all lands sold or contracted to be sold during the year ending the last of December next preceding, the correctness of which lists shall be verified under oath, by the land commissioner or other proper officer of the railroad corporation. All trustees or other persons to whom any of the lands granted in aid of any railroad have been conveyed, or by whom such lands are held in trust or otherwise, shall be subject to the foregoing provisions in regard to returns of lists of lands sold.

List of lands sold during the year to be made to State land office.

SEC. 4. This act shall not be construed to repeal or invalidate existing laws for the collection of taxes from railroad corporations. It shall take effect and be in force from and after the first (1st) day of March, one thousand eight hundred and seventy-seven (1877).

When act to take effect.

Approved March 3, 1877.