

# GENERAL LAWS

—OF—

# MINNESOTA.

PASSED AND APPROVED DURING THE TWENTY-  
EIGHTH SESSION OF THE LEGISLATURE, COM-  
MENCING JANUARY THIRD, 1893.

## CHAPTER 1.

S. F. No. 114.

*An Act proposing an amendment to section one of article nine of the constitution of the state of Minnesota by adding a proviso authorizing the levy and collection of a tax on Inheritances, Devises, Bequests, Legacies and Gifts.*

To amend Section 1 of Article 9 of constitution.

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

SECTION 1. The following amendment to section one of article nine of the constitution of the state of Minnesota is hereby proposed to the people of said state for their approval or rejection, that is to say, to add at the end of said section the following proviso: "And provided further, that there may be by law levied and collected a tax upon all inheritances, devises, bequests, legacies and gifts of every kind and description above a fixed and specified sum, of any and all natural persons and corporations. Such tax above such exempted sum may be uniform, or it may be graded or progressive, but shall not exceed a maximum tax of five per cent."

Tax on inheritances, etc.

SEC. 2. This proposed amendment shall be submitted to the people of said state for their approval or rejection at the next general election for the year eighteen hundred and ninety-four, and each of the legal voters of said state

Submission at next general election.

may, at said election, vote by ballot for or against said amendment, and the returns thereof shall be made and certified, and such votes and the result thereof declared in the manner provided by law for returning, certifying and canvassing votes at general elections for the state officers and declaring the result thereof, and if it shall appear therefrom that a majority of the voters present and voting at said election upon said amendment "yes" or "no" have voted in favor of the same, then within ten days after the result shall have been ascertained, the governor shall make proclamation thereof, and said amendment shall thereupon take effect and be in full force as part of the constitution of the state of Minnesota.

Form of ballot.

SEC. 3. The ballots used at said election on said amendment shall have printed thereon "Amendment to section one of article nine of the constitution providing for a tax on inheritances, devises, bequests, legacies and gifts, Yes—No," and each elector voting on said amendment shall make a cross mark thus: (X) in one of the two spaces left for the purpose upon the margin of the ballot used at said election, as provided in section thirty-four of chapter four of the General Laws of one thousand eight hundred and ninety-one. The elector desiring to vote for said amendment shall make a cross mark thus: (X) in the space so left opposite the word "Yes," and the elector desiring to vote against said amendment shall make a cross mark thus: (X) in the space so left opposite the word "No," and no ballots shall be counted on said amendment except those having said cross mark (X) opposite one only of said words "Yes" or "No."

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

Approved April 17, 1893.

## CHAPTER 2.

*An Act to provide a New Capitol for the state of Minnesota.*

H. F. No. 694.

New capitol.

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

Capitol commissioners to be appointed.

SECTION 1. That the governor be and he is hereby authorized, and it is made his duty forthwith to appoint by and with the advice and consent of the senate, seven suitable persons, one from each congressional district in the state, to act and be known as state capitol commissioners, who shall constitute a board to be known as the "board of state capitol commissioners," whose duty shall be to secure the erection of a new state capitol, according to the provisions of this act; provided, however, that the governor shall be, ex-officio, the presiding officer of said board and shall have the right and opportunity to express his opinions and give his advice upon all measures or