

OFFICE OF SECRETARY
NO.
DEPT. OF STATE

AMENDMENT TO THE CONSTITUTION OF THE
STATE ADOPTED IN THE YEAR 1894.

An amendment to section one of article nine of the constitution of the state of Minnesota authorizing the levy and collection of a tax on inheritances, devises, bequests, legacies and gifts.

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."

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 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.

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."

[Being chapter 1 of the general laws of 1893.]

Voted upon at the general election held Nov. 6th, eighteen hundred and ninety-four, by a vote of 108,332 in favor of said amendment and a vote of 41,242 against the same.

Proclamation of the vote issued by the governor December thirty-one, eighteen hundred and ninety-four.