

juries sustained by him while in the performance of his duties as a "cruiser and estimator" of state lands in St. Louis county, Minnesota, by reason of exposure to the cold in a blizzard, whereby he was injured and incapacitated from labor for life by having both hands and feet frozen.

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

Approved April 20th, 1897.

CHAPTER 159.

H. F. No. 811.

An act to provide for the payment of taxes upon the owners of sleeping cars, drawing room cars and parlor cars.

Taxation of sleeping, drawing room and parlor cars.

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

SECTION 1. That from and after the passage of this act, every corporation, company, association, person or persons, owners of sleeping cars, drawing room cars or parlor cars which are used by railroads within this state, in which an extra fare is charged, in addition to the railroad fare for transportation, shall for the purpose of this act, be held and deemed to be a sleeping car company.

SEC. 2. Every sleeping car company whose cars are used by railroads within this state, on or before the first day of May, 1897, and annually thereafter, shall make a report to the state auditor of the gross receipts received by it for fares between points within this state, that is, beginning at a point within this state, and terminating at another point within this state, during the preceding calendar year, which statement shall be verified by some proper officer or agent of such sleeping car company, having official knowledge of the facts, and at the time of making such report, shall pay to the state treasurer a tax of three (3) per cent. upon such gross receipts, which taxes as herein provided, shall be in lieu of all other taxes.

Annual report of gross receipts.

3 per cent. tax.

SEC. 3. If any sleeping car company, as herein defined, whose cars are used by railroads within this state, shall fail to make the report and pay the taxes as required by section two (2) of this act, the state auditor shall, within thirty (30) days after the first day of May, proceed to estimate the gross receipts of such sleeping

Penalty for failure to make report and pay tax.

car companies, as herein provided, shall calculate the tax thereon and notify such sleeping car company, by registered letter, of the amount of such taxes, as assessed against it together with a penalty of ten (10) per cent. thereon, and if such taxes are not paid within thirty (30) days thereafter, he shall proceed to collect the same in the manner provided for the collection of other delinquent taxes; *provided, however,* that if within the said thirty (30) days such sleeping car company shall file its report as required by section two (2) of this act, pay the taxes at three (3) per cent on its gross receipts, as aforesaid, together with a penalty of ten (10) per cent. thereon, the state auditor shall accept such report and the state treasurer shall give his receipt in full therefor.

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

Approved April 20, 1897.

H. F. No. 933.

CHAPTER 160.

Taxation of
freight line
and equip-
ment com-
panies.

An act providing for the taxation of freight line and equipment companies.

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

Freight lines.

SECTION 1. That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, not otherwise listed for taxation in Minnesota, for the transportation of freight, whether such freight be owned by such company, or any other person or company, over any railway line or lines in whole or part within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Any person or persons, joint stock association or corporation, wherever organized, engaged in the business of furnishing or leasing cars, of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state, such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Minnesota, shall be deemed to be an equipment company.

Equipment
companies.