

H. F. No. 671.

## CHAPTER 313.

To investi-  
gate title of  
state to lands  
adversely  
held.

*An act to authorize an investigation as to whether the State of Minnesota is entitled to any land now held adversely to it by any party or parties, to authorize suits to be instituted for the recovery of any such lands so adversely held, and appropriating moneys for the purpose of such investigation and litigation.*

Duluth and  
Iron Range  
land grant.

Whereas, a controversy has arisen as to the validity of the grant made by the state of Minnesota to the Duluth and Iron Range Railroad company, and the rights of the state in and to the following described lands, to wit: S  $\frac{1}{2}$  of the sw  $\frac{1}{4}$ , the sw  $\frac{1}{4}$  of the se  $\frac{1}{4}$  of section 33, township 59, range 18; lots numbers three and four and the sw  $\frac{1}{4}$  of the ne  $\frac{1}{4}$  of section 3, and the se  $\frac{1}{4}$  of the ne  $\frac{1}{4}$  of section 4, township 58, range 18, and other lands.

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

Governor,  
state auditor  
and attorney  
general to  
investigate.

SECTION 1. The governor, state auditor and attorney general and such counsel as they may employ are hereby authorized and instructed to make a thorough investigation of all the facts, matters and things pertaining to the validity of the grant of the state of Minnesota to the Duluth and Iron Range Railroad company, and the rights of the state in and to the following lands, to wit: S  $\frac{1}{2}$  of the sw  $\frac{1}{4}$ , the sw  $\frac{1}{4}$  of the se  $\frac{1}{4}$  of section 33, township 59, range 18; lots numbers three and four and the sw  $\frac{1}{4}$  of the ne  $\frac{1}{4}$  of section 3, and the se  $\frac{1}{4}$  of the ne  $\frac{1}{4}$  of section 4, township 58, range 18, and to any other lands where the rights of the state or any grantee of the state are controverted as to the right of the state and said grantee; and to that end they are authorized to institute such legal proceedings as they may deem necessary for the protection of the state and the enforcement of its rights in such regards. The governor, state auditor, and attorney general are hereby authorized and instructed to employ suitable attorneys and counsel and other persons to assist them in carrying on such investigation and litigation and to pay such attorneys and counsel reasonable compensation for such services.

To institute  
legal  
proceedings  
and employ  
counsel.

\$10,000  
appropriated.

SEC. 2. The sum of ten thousand (10,000) dollars, or so much thereof as may be necessary, is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, for the purpose of carrying out the pro-

visions of this act. All the moneys hereby appropriated shall be paid out upon the order of the state auditor drawn upon the state treasurer in favor of the persons entitled thereto.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

#### CHAPTER 314.

H. F. No. 876.

*An act to provide for the imposition and collection of a proportionate earnings tax upon the gross earnings of all property within the State of Minnesota of all telephone companies or owners whose lines are in or extend into or through said state, in lieu of other taxes.*

Tax on gross earnings of telephone companies.

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

SECTION 1. That any person or persons, copartnership, association or corporation now or hereafter organized under the laws of this state, or any copartnership or association or corporation now or hereafter organized under the laws of any other state, territory or country, owning, operating and conducting telephones and telephone lines which are in or extend into, in or through this state, and carrying on a general telephone business and giving a general service in this state, shall pay into the state treasury on or before the first day of January in each year the sum of three (3) per cent. of his or their or its gross earnings, which said payment shall be in lieu of all other taxes and assessments whatever upon each said telephone company or system, its appurtenances and appendages, and upon all its property held or used for, in or about the construction, repairing, renewal, maintaining and operating its system or lines and also upon the capital stock of any such association or corporation or the income of any such person or persons.

3 per cent tax in lieu of other taxation.

SEC. 2. For the purpose of ascertaining the gross earnings aforesaid, an accurate account of all such earnings shall be kept by such owner, owners, copartnership, association or corporation, and an abstract thereof shall be furnished by such owner or owners, copartnership, association or corporation to the treasurer of this state on or before the 15th day of December in each year. The truth of such abstract shall be verified by the oath of such owner or by the president and treasurer of said association or corporation, and for the purpose of

Report of gross earnings to be made to state treasurer annually.