

## CHAPTER 40.

S. F. No. 421.

*An act to repeal chapter fifty-four (54), general laws, extra session, eighteen hundred eighty-one (1881), relating to a specific tax on mining property and products.*

Specific tax on mining property repealed.

Whereas, Section one (1), article nine (9) of the constitution of the state of Minnesota provides that all taxes to be raised in this state shall be as nearly equal as may be; and

Whereas, The attorney general of our state on May 19, 1896, gave it as his opinion that the said chapter fifty-four (54), general laws, extra session, eighteen hundred eighty-one (1881), is clearly in violation of the constitution, whereupon the real and personal property of mining companies in this state was assessed and taxed for the year eighteen hundred ninety-six (1896) upon a cash valuation basis; therefore  
Be it enacted by the Legislature of the state of Minnesota:

SECTION 1. That chapter fifty-four (54), general laws of extra session, one thousand eight hundred and eighty-one (1881), "An act to encourage mining in this state by providing a uniform rule for the taxing of mining property and products," approved Nov. 22, 1881, be and the same is hereby repealed.

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

Approved March 9, 1897.

## CHAPTER 41.

S. F. No. 32.

*An act to amend sections seven thousand four hundred and thirty-three (7433) and seven thousand four hundred and thirty-six (7436) of general statutes 1894, being sections seventeen (17) and twenty (20) of chapter one hundred and fifty-seven (157) of the laws of 1893, entitled "An act to regulate the construction and management of county jails."*

County jails.

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

SECTION 1. That sections seven thousand four hundred and thirty-three and seven thousand four hundred and thirty-six (7433 and 7436) of general statutes 1894, the same being sections seventeen (17) and twenty (20) of chapter one hundred and fifty-seven (157) of the laws of the state of Minnesota for the year one thousand