318,

All taxes collected by state treasurer under the provisions of this act shall be paid into the state treasury

and be accredited to the general revenue fund.

If any express company fails or refuses to pay said tax within sixty (60) days after a demand therefor shall have been made by the state treasurer, he shall thereupon add to the tax due a penalty of ten (10) per cent, thereon for each subsequent month in which the tax remains unpaid; and if such taxes are not paid within sixty (60) days after demand therefor by the state treasurer, he shall distrain sufficient goods and chattels belonging to such company charged with such taxes to be found within the State of Minnesota sufficient to pay the same, together with the penalty accrued thereon.

The state treasurer shall immediately proceed to advertise the property distrained by him, by a notice to be published in two (2) newspapers, printed in the County of Ramsey, stating the time and place where the property will be sold: and if the taxes for which such property is distrained and the penalties accruing thereon are not paid before the time appointed for such sale, which shall not be less than ten (10) days after the taking of such

property.

The state treasurer, or his deputy, shall proceed to sell such property at such public vendue, or so much thereof as will be sufficient to pay such taxes and penalties and the cost of such distress and sale.

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

Approved April 20th, 1899.

CHAPTER 318.

S. F. No. 677.

An act to appropriate money for the support of manual State training training in the state training schools for bous and girls.

school: manual training in.

\$1,500 appropriated for

manual train-

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

Section 1. There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated for the support of manual training in the State Training school for the fiscal year ending July thirtyfirst (31st), nineteen hundred (1900), the sum of fifteen hundred dollars (\$1,500); and for the fiscal year ending July thirty-first (31st), nineteen hundred and one (1901), the sum of fifteen hundred dollars (\$1,500).

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

Approved April 20th, 1899,

Proces da to go to state treasury.

Refusal to pay; penalty.

Seizure and sale of prop-