

the State Board of Corrections and Charities, and all acts amendatory thereof, so far as they create any or either of said boards, and all acts and parts of acts inconsistent herewith, are hereby repealed as of the date when by the provisions of this act said boards are to cease to exist.

SEC. 45. This act shall take effect and be in force from and after its passage.

Approved April 2, 1901.

### CHAPTER 123.

H. F. No. 4

*An act to amend sections one (1), three (3), and eleven (11) of chapter twenty (20) of the General Laws of this state for the year 1893, relating to the inspection and use and sale of illuminating oils, and defining the duties of inspectors and prescribing penalties and inspection fees, and the manner of appointment of inspectors fixing salaries and making an appropriation.*

Amendment  
Inspection  
Illuminating  
oils.

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

SECTION 1. That section one (1) of chapter twenty (20) of the General Laws of this state for the year 1893 be, and the same is hereby amended so as to read as follows:

Section 1. There shall be appointed by the governor, by and with the consent of the senate, a suitable person, resident of this state, who is not interested in the manufacturing, dealing or vending illuminating oils manufactured from petroleum, state inspector of illuminating oils, whose term of office shall be two years, or until his successor shall have been appointed and shall have qualified.

Governor to  
appoint state  
inspector.

Said inspector shall receive an annual salary of two thousand four hundred dollars per annum, payable monthly, in manner as now provided by law in respect to other salaried state officers, which salary shall be in full for his services. He shall make and file with the state auditor monthly statements, verified under oath, of all fees collected by himself or deputies under the provision of this act, and pay the amount so collected to the state treasurer on or before the tenth day of each month, taking the state treasurer's receipt therefor, and filing the same with the state auditor on the day of its receipt, the moneys so received shall be kept as a separate fund to be known and designated as the "Illuminating oil inspection fund."

Annual  
salary  
\$2,400.

To file  
monthly  
statements.

The governor shall have the power to remove such appointee from office whenever it shall satisfactorily appear to him that said appointee has been guilty of malfeasance or nonfeasance in the performance of his duties, or is inefficient, or incompetent, and may fill the vacancy arising by such removal or by death, or otherwise, by a new appointment.

SEC. 2. That section three (3) of chapter twenty (20) be, and the same is hereby amended so as to read as follows:

Section 3. The state inspector of illuminating oils may and he is hereby empowered to employ one deputy inspector in each county in this state, provided that in each of the counties of Hennepin and Ramsey he may appoint two, if the prompt and faithful performance of the duties imposed by the provisions of this act shall require said number, and not otherwise. The said deputies are hereby empowered to perform under his direction and authority all the duties in reference to inspection herein required of the state inspector, and shall be liable to the same penalties.

Said deputies are hereby authorized and empowered to collect and receipt for all fees earned by them that are now, or may be hereafter, provided by law for the inspection of oils, and shall, when making their monthly reports to the state inspector, as provided in section five (5) of this act, include in such report a verified statement of all moneys received by them, and shall account for and pay over, at the time of making such report, all sums collected by them to the state inspector. Said deputy inspectors shall receive as compensation for their said services a salary not to exceed one hundred (\$100) per month, the same to be paid and proportioned by the state inspector upon the basis of the fees earned and collected by the deputy during the preceding month; but in no case shall the deputy's salary exceed seventy-five (75) per centum of the amount of fees earned by him during the preceding month unless said seventy-five (75) per centum will amount to less than fifty (50) dollars per month, in which case such deputy shall be entitled to receive so much of the fees earned by him, if sufficient therefor, as will equal said sum of fifty (\$50) dollars: but in no case shall he receive more than the amount of fees earned and collected by him.

It shall be the duty of the state inspector, on or before the tenth (10th) day of each month, to certify and file with the state auditor, pursuant to the provisions of this act, the amount of salary due to each of his said deputies

Removal  
or cause.

Inspector  
to appoint  
deputies.

Compensa-  
tion of  
deputies.

Salaries  
payable  
monthly.

for the preceding month, who shall draw a warrant upon the state treasurer for the amount so certified, payable to the order of the deputy named in the certificate, out of the inspection fund hereby created.

Each deputy inspector, before he enters upon the duties of his office, shall take a like oath or affirmation to that of the state inspector, as herein provided, and shall execute a bond to the State of Minnesota conditioned for the faithful performance of his duties under this act, in a sum not less than five hundred (500) dollars, nor more than two thousand (2,000) dollars, with good and sufficient sureties, to be approved by the judge, or one of the judges, of the district court of the county in which such deputy resides, and when so approved, shall be filed in the office of the secretary of state. Provided, that the state inspector may, for reasonable cause, remove any deputy inspector, and appoint another in his place, if the service shall require it.

Oath and bond.

For the payment of the salaries of the state and deputy inspectors, as provided in this act, and in procuring and furnishing such implements or instruments for testing oils, or for branding, or for blanks, or for traveling expenses necessarily incurred by the state inspector of illuminating oils, as may be necessary and suitable to carry out the provisions and intent of this act, the sum of thirty thousand dollars (\$30,000), or so much thereof as may be necessary, shall be and is hereby annually appropriated out of the illuminating oil inspection fund herein provided for, and all payments made pursuant hereto shall be charged to and paid out of the said illuminating oil inspection fund hereby created; provided, that no payments shall be made hereunder except upon the warrants of the state auditor, and such warrants shall issue only upon the certificate of the state inspector filed with the state auditor, both in respect to salaries, as herein provided, and to disbursements authorized by the provisions of this act: provided, that nothing in this act contained shall be construed as waiving the right of the state to maintain a civil action, or civil actions, for the recovery of the fees earned by the chief inspector or his deputies, under the provisions of this act.

\$30,000 appropriated.

All payments on state auditor's warrants.

SEC. 3. That section eleven (11) of said chapter twenty (20) be and the same is hereby amended so as to read as follows:

Section 11. The state inspector of illuminating oils and each of his deputies, shall be entitled to demand, receive and collect from the owner or party calling upon him, or for whom he shall inspect oils under the provi-

Inspection fees.

sions of this act, the sum of forty (40) cents for testing and marking a single barrel, cask or package, not containing more than fifty-five (55) gallons; twenty-five (25) cents each when not exceeding ten (10) in number, of above capacity each, submitted at one time for inspection; fifteen (15) cents each where the number of barrels, casks or packages exceed ten (10) in number, and a like sum for each fifty-five (55) gallons contained in tank cars, or storage tanks, or other receptacles.

SEC. 4. This act shall take effect and be in force from and after January first (1903) nineteen hundred and three.

Approved April 2, 1901.

#### CHAPTER 124.

L. F. No. 47.

Amendment.  
Taxation of  
Express  
Companies.

*An act to amend section six (6) of chapter three hundred and nine (309) of the General Laws of eighteen hundred and ninety-seven (1897), relating to the taxation of express companies.*

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

SECTION 1. That section six (6) of chapter three hundred and nine (309) of the General Laws of eighteen hundred and ninety-seven (1897) be amended to read as follows:

Six per cent  
gross receipts within  
state.

Section 6. It shall be the duty of the state auditor, on or before the fifteenth (15th) day of March of each year, to make his draft on such express companies for a sum in the nature of a tax to be computed by taking six (6) per centum of the amount fixed by the state auditor under the provisions of section four (4) of this act, as the gross receipts of such companies for business done between points within the State of Minnesota for the year ending the last day of December next preceding, as reported to the state auditor, and place the said draft in the hands of the treasurer for collection; which shall be in lieu of all taxes upon all property of any express company so paying the same.

All taxes collected by the state treasurer under the provisions of this act shall be paid into the state treasury and be accredited to the general revenue fund.

Penalty for  
non-payment  
of tax.

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