

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.

L. F. No. 47.

## CHAPTER 124.

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 re-  
ceipts 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

and thereafter one per cent thereof, 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.

Duty of  
state  
treasurer.

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

Approved April 2, 1901.

## CHAPTER 125.

H. F. No. 275.

*An act to amend section three thousand six hundred sixty-nine (3669) of the General Statutes of one thousand eight hundred and ninety-four (1894), being section three (3) of chapter twenty-six (26) of General Laws of one thousand eight hundred and ninety-one, entitled, "An act to provide for the organization of school districts."*

Amendment.  
School  
districts.

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

SECTION 1. Section three thousand six hundred and sixty-nine (3669) of the General Statutes of one thousand eight hundred and ninety-four (1894), being section three (3) of chapter twenty-six (26) of the General Laws of one thousand eight hundred and ninety-one (1891), entitled, "An act to provide for the organization of school districts," is hereby amended so as to read as follows:

Section 3. At the time and place so appointed for said hearing, the commissioners having publicly read the petition, shall proceed to consider the same, and shall

Hearing by  
Commission-  
ers.