

CHAPTER 150.

H. F. No. 291.

An act providing for the taxation of railroad properties, the collection of such taxes, and repealing acts inconsistent therewith.

Taxing
railroad
properties.

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

SECTION 1. That every railway company owning or operating any line of railway situated within, or partly within, this state, shall, during the year 1903, and annually thereafter, pay into the treasury of this state, as taxes upon all property within this state owned or operated for railway purposes by such company, including equipment, appurtenances, appendages and franchises thereof, a sum of money equal to four (4) per cent of the gross earnings derived from the operation of such line of railway within this state; and the payment of such taxes shall be in full and in lieu of all other taxes upon the property and franchises so taxed. The lands acquired by public grant shall be and remain exempt from taxation until sold or contracted to be sold or conveyed as provided in the respective acts whereby such grants were made or recognized.

Four per
cent of gross
earnings.

Lands ex-
empt until
sold.

SEC. 2. The term "the gross earnings derived from the operation of such line of railway within this state," as used in section one (1) of this act, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the state, and a proportion of earnings on all interstate business passing through, into or out of the state as the mileage operated within the state bears to the entire mileage operated by such company.

"Gross earn-
ings" con-
strued.

SEC. 3. All acts and parts of acts not inconsistent herewith regulating the payment, collection, time of payment, enforcement, or reports involving the amount of taxes upon the gross earnings of railroad companies within this state, or providing penalties for the non-payment of such taxes, are hereby made applicable to this act so far as may be; and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Effect of
previous
laws.

SEC. 4. Upon failure to pay the amount of such taxes legally due upon the dates heretofore provided by law for the payment thereof, in addition to existing remedies, collection may be enforced in a civil action brought in the name of the State of Minnesota in the district court of any county.

Enforcing
collections.

Submission
to electors.

SEC. 5. This act shall be submitted to the people of this state for their approval or rejection at the next general election for the year 1902.

The secretary of state shall cause to be printed in bold type upon the ballot used in voting for state officers, at the said election, in manner conformable with the requirements of the general election law, the words, "For increasing the gross earnings tax of railroad companies from three to four per cent,

Yes.....

No.....

And each elector voting at such election shall designate his vote by a crossmark made opposite one or the other of the words "yes" or "no," and the said electors shall, in all respects, conform, so far as may be, to the requirements of the general election law, and the returns of said election shall be made, canvassed and certified, and the results thereof declared in the manner provided by law for returning, certifying and canvassing votes cast for state officers.

SEC. 6. This act shall take effect and be in force from and after its passage.

Approved April 6, 1901.

S. F. No. 385.

CHAPTER 151.

Employment
offices in
cities with
over 50,000
population.

An act to authorize and empower cities of this state having over fifty thousand inhabitants to establish, maintain, conduct and operate employment offices, and to provide for the regulation, management, maintenance and control of the same.

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

SECTION 1. That any city of this state having over fifty thousand inhabitants is hereby authorized and empowered to establish, maintain, conduct and operate employment offices for the purpose of securing employment for others, or procuring or furnishing employes for others, and to provide by ordinance or otherwise for the regulation, management, maintenance and control of the same by such city, and for conducting the business of such employment offices.

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

Approved April 6, 1901.