

fixed at three thousand dollars, to be paid in monthly installments.

SEC. 2. Section 3 of sub-chapter 2 of chapter 74 of the General Laws of Minnesota for the year 1877, being section 3,720 of the General Statutes of 1894, in so far as it relates to the annual compensation of the superintendent of public instruction, is hereby repealed.

SEC. 3. All acts and parts of acts inconsistent herewith are hereby repealed.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 18, 1903.

CHAPTER 253.

H. F. No. 422.

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

Taxation of railroad properties.

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

SECTION 1. Every railroad company owning or operating any line of railway situated within, or partly within, this state, shall during the year 1905, and annually thereafter pay into the treasury of this state in lieu of all taxes and assessments 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 annual payment of such sum shall be in full and in lieu of all other taxes and assessments 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.

Land grants, exempt, until sold or contracted to be.

SEC. 2. The term "the gross earnings derived from the operation of such line of railway within this state," as used in section 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, based upon the proportion of the mileage within the state to the entire mileage over which such business is done, of earnings

Gross earnings defined.

on all interstate business passing through, into or out of the state.

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.

Enforced
payments.

SEC. 4. Upon failure to pay the amount of such taxes legally due upon the date 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.

Contesting
validity of
this act.

SEC. 5. Before any railroad company shall be heard to contest or continue to contest the validity of this act or any part thereof, such railroad company shall as a condition precedent thereto, pay into the treasury of the State of Minnesota, the amount of taxes due or payable from such railroad company under the existing tax laws of this state applicable to such company.

Submission
to voters.

SEC. 6. This act shall be submitted to the people of this state for their approval or rejection at the next general election for the year 1904.

Ballot.

The secretary of state shall cause to be printed in bold type upon the ballot used in voting for state officers or upon a separate ballot, if so provided by law 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 voter voting at such election shall designate his vote by a cross mark made opposite one or the other of the words "Yes" or "No" and the said elector shall in all respects, conform, as 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.

Return and
canvass.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved April 18, 1903.

CHAPTER 254.

H. F. No. 68.

An act with reference to assessments for building sidewalks in cities of over fifty thousand (50,000) inhabitants.

Cities of
over 50,000.

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

SECTION 1. In case any city in this state, of over fifty thousand (50,000) inhabitants, has constructed or caused to be constructed any sidewalk upon or along any public highway therein, without such sidewalk having been first petitioned for, the assessments therefor, whether heretofore made or hereafter to be made, are hereby declared to be as valid as though the building of such sidewalks had been petitioned for as required by the governing law of such city.

Sidewalks.

SEC. 2. The provisions of this act shall not affect any action now pending in any court in this state.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 18, 1903.

CHAPTER 255.

H. F. No. 371.

An act to amend section eight (8) of chapter three hundred eleven (311) of the General Laws of 1897, entitled "An act to amend and consolidate the several acts relating to court commissioners; to define the powers and jurisdiction of, and to regulate actions and proceedings before such officers."

Court com-
missioners.

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

SECTION 1. That section eight (8) of chapter three hundred eleven (311) of the General Laws of 1897 is hereby amended to read as follows:

Court commissioners for services mentioned in this act in actions or proceedings pending in the district court, shall be allowed the following fees:

For examining any petition, complaint, affidavit or any paper wherein an order is required, one (1) dollar.

Fees.