

## CHAPTER 453—H. F. No. 562.

*An Act to amend Section 44 of Chapter 344 of the General Laws of 1905, being an act for the preservation, propagation, protection, taking, use and transportation of game and fish, and certain harmless birds and animals.*

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

**Not to fish within fifty feet of fishway.**—Section 1. That section 44 of chapter 344 of the General Laws of Minnesota for the year 1905, be amended so as to read as follows :

No person shall catch, take or kill any fish in any lake or stream within fifty (50) feet of any fishway and then only with hook and line, or have in his possession or under his control any fish so caught, taken or killed.

Approved April 23, 1909.

## CHAPTER 454—H. F. No. 664.

*An Act providing for the taxation of all railways, except street railways and ordinary commercial steam railroads, and providing for the distribution of the taxes paid by such railways.*

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

**Defining railroad companies.**—Section 1. All companies operating railroads or railways in the state of Minnesota, except street railways, shall be deemed railroad companies within the meaning of section 1003, Revised Laws of 1905, and chapter 253, General Laws 1903.

**Taxes.**—Sec. 2. All taxes paid into the state treasury by such railroad companies as defined in section 1 of this act which are not ordinary commercial steam railroads, shall be apportioned and distributed as hereinafter provided.

**To report gross earnings to tax commission—Determination of amount—How entered by tax commission.**—Sec. 3. Each such railroad company, that is, those not operating an ordinary commercial steam railroad, at the same time that it reports its gross earnings and income, shall report to the Minnesota tax commission the approximate amount of its gross earnings and income derived from the business contributed to such railway by each city, village, town and taxing district in or through which it operates its line, and such commission from such reports and from all evidence, information and statistics obtainable shall ascertain and determine as nearly as may be the amount of the gross earnings