

whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. *Provided*, however, that application therefor shall be submitted to it with a statement of facts in the case and the favorable recommendation of the county board and county auditor of the county wherein such tax was levied or paid. Except that in the case of gross earnings taxes, the application in the premises may be made directly to the tax commission and without the favorable action of the county board and county auditor. But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction: Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made therein.

Approved March 24, 1909.

CHAPTER 97—H. F. No. 369.

An Act to amend sections 2 and 4 of Chapter 250, General Laws 1907, relating to the taxation of freight line companies.

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

Freight line companies to report annually before March 1.
Section 1. That Section 2 of Chapter 250, General Laws of 1907, be and the same is hereby amended to read as follows:

Sec. 2. Every freight line company, person or persons, joint stock association or corporation engaged in the business of operating cars in this state as defined in Section one (1) shall annually, between the first day of January and the first day of March under oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer of such association or corporation, if an association or corporation, make and file with the state auditor of this state a statement showing the total gross earnings received from all sources from the operation of such freight car lines within this state, for the year ending December thirty-first (31st) next preceding.

Auditor to make draft before March 1.—Section 2. That Section 4 of Chapter 250, General Laws of 1907, be and the same is hereby amended to read as follows:

Section 4. It shall be the duty of the state auditor on or before the first (1st) day of March of each year to make his draft on such freight line company, person or persons, joint stock association or corporation, for a sum in the nature of a tax at four (4) per centum upon the gross earnings of such freight line company 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 state treasurer for collection; which shall be in lieu of all taxes upon all property of any freight line 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 credited to general revenue fund.

Sec. 3. This act shall take effect and be in force on and after its passage.

Approved March 24, 1909.

CHAPTER 98—H. F. No. 387.

An Act to amend section two hundred fifty-six (256) of Chapter Eight (8) of the General Laws of 1895, entitled "An Act to provide for the incorporation, organization and government of cities."

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

Contracts, how awarded—Assessments, how made—Issuance of warrants authorized.—Section 1. That Section two hundred fifty-six (256) of Chapter eight (8) of the General Laws of 1895 be and the same hereby is amended so as to read as follows:

Section 256. Ordering of improvement and award of contract—At the time and place designated in such notice opportunity shall be given to any and all parties interested to be heard for or against such proposed work; and the clerk shall, in the presence of the city council, open and read all sealed proposals which may have been received for doing such work and furnishing the material therefor, and the city council may then or thereafter by a two-thirds (2-3) vote of all its members, accept the most favorable proposal (such proposal to be that of the lowest responsible bidder) and by resolution authorize the doing of said work or any part thereof, and may direct that a written contract be made therefor with the person whose proposal shall have been accepted; or they may reject all proposals offered and refuse to authorize the doing of such work or any particular part thereof.