

CHAPTER 377—H. F. No. 1157.

An Act to provide for the taxation of freight line companies.

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

Freight line company defined.—Section 1. That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars, or engaged in the business of furnishing or leasing cars, not otherwise listed for taxation in Minnesota, for the transportation of freight, (whether such cars be owned by such company or any other person or company), over any railway line or lines, in whole or in part, within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator car, or by some other name, shall be deemed a freight line company.

Situs defined.—Sec. 2. For the purpose of taxation all cars used exclusively within the state or used partially within and without the state, are hereby declared to have a situs in the state, the value of such property for the purpose of taxation is to be determined as provided by sections three and four of this act.

To make annual statement of gross earnings.—Sec. 3. Every freight line company, as hereinbefore defined (1) shall, annually between the first day of January and the first day of February, under the 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 by such freight line companies within this state, for the year ending December thirty-first (31st) next preceding.

Gross earnings defined.—Sec. 4. The term "the total gross earnings received from all sources from the operation of such freight car lines within this state," as used in section three (3) 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 mileage over which such business is done, of earnings on all interstate business passing through, or into or out of the state.

State auditor to make draft for six per cent on gross earnings.—Disposition.—Sec. 5. It shall be the duty of the state auditor on or before the fifteenth (15th) day of February of each year to make his draft on such freight line company as hereinbefore defined, for a sum in the nature of a tax at six 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.

Penalty for non-compliance—Provisions for enforcement.—

Sec. 6. If any freight line company fails or refuses to pay said tax within thirty (30) 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 for each subsequent month in which the tax remain 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 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 costs of such distress and sale.

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

Approved April 20, 1911.

CHAPTER 378—H. F. No. 929.

An Act relating to highways, streets and bridges, wholly or partly within cities of the fourth class, providing for the expenditure of county road and bridge funds thereon, authorizing the designation thereof as state roads or state highways, and providing for state aid in certain instances.

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

Designation of state road.—Section 1. Any road or highway or portion thereof, in any county, either wholly or partly within the corporate limits of any city of the fourth class, whether ordinarily designated as a street or otherwise, together