

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

with any bridge or bridges upon or forming part thereof, may be designated by the county board as a "state road" or a "state highway" and may be built or improved either wholly or in part by the county, and state aid may be claimed and granted therefor the same as if outside such corporate limits.

Appropriation for bridges.—Sec. 2. Whenever the city council of any city of the fourth class shall determine that it is necessary to build or improve any bridge or bridges including approaches thereto and any dam or retaining works connected therewith, upon or forming part of streets or highways either wholly or partly within its limits, the county board shall appropriate such money as may be necessary therefor from the county road and bridge fund, not exceeding during any year the amount of taxes paid into the county road and bridge fund during the preceding year, on property within the corporate limits of said city. Such appropriation shall be made upon the petition of the city council. The city council shall determine the plans and specifications, shall let all necessary contracts, shall have charge of construction, and upon its request warrants in payment thereof shall be issued by the chairman of the board and county auditor from time to time as the construction work proceeds. Any unpaid balance may be paid or advanced by the city. On petition of the city council the appropriations of the county board during successive years may be made to apply on the construction of the same items and to repay any money advanced by the city in the construction thereof.

Not to abridge powers.—Sec. 3. This act shall not be construed either as abridging any power now possessed by any city council, or as repealing or amending any special law of the state, or as abridging any power or duty of any county board to appropriate moneys, or as abridging any right or power of the state highway commission to grant state aid to any road, bridge or highway.

Approved April 20, 1911.

CHAPTER 379—H. F. No. 946.

An Act to amend section 5515, Revised Laws of 1905 of the State of Minnesota as amended by chapter three (3) of the General Laws of 1907, relating to the qualifications of legal and official publications and newspapers.

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

Newspapers printed in foreign language may be qualified as legal newspapers.—Section 1. Section 5515 of the Revised Laws of 1905 of the State of Minnesota as amended by chapter three