

choice of the people of Minnesota for senator in congress from this state for the next vacancy in said office to be filled; and a certificate to that effect shall be delivered by the secretary of state to the said candidate and to the presiding officer of each house of the ensuing legislature when that body shall be organized.

Sec. 10. All acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 11. This act shall take effect and be in force from and after its passage.

Approved April 21, 1911.

CHAPTER 389—H. F. No. 1134.

An Act providing for the taxation of railroad properties, the collection and times of payment of such tax and repealing acts inconsistent therewith.

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

4 per cent taxes on all gross earnings derived from all sources payable semi-annually.—Section 1. Every railroad company owning or operating any line of railroad situated within, or partly within this state, shall, during the year 1913, 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 per cent of the gross earnings derived from the operation of such line of railway within this state, and such railroad company shall also likewise pay a tax of four per cent upon its gross earnings within this state, derived from all other sources whatsoever, and the tax shall become due and be payable in manner and time as follows:

On or before August 13, 1913, and annually thereafter, each such railroad company shall make, according to law, a true and just return of all such gross earnings for the six months ending June 30th next preceding, and the said tax of four per centum thereon shall become due and be payable to the State of Minnesota in manner provided by law, on September 1st, next thereafter:

On or before February 15, 1914, and annually thereafter, each such railroad company shall make, according to law, a true and just return of all such gross earnings for the six months ending December 31st next preceding, and said tax of four per centum thereon shall become due and payable to the State of Minnesota in manner provided by law, on March 1st next there-

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after; and the payment of such sums at the times hereinbefore set forth shall be in full and in lieu of all other taxes and assessments upon the property and franchises so taxed, provided nothing in this act shall be construed as modifying any agreement entered into between any municipality within the state and any railroad company relating to the payment of local taxes or assessments.

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.

Construction of words "gross earnings."—Sec. 2. The term *gross earnings* within this state as used in section one 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 on interstate business passing through, into or out of the state, and also, in addition thereto, on all gross earnings of every nature whatsoever from any other property owned, controlled or operated in this state."

Inconsistent acts repealed.—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 nonpayment of such taxes, are hereby made applicable to this act as far as may be, and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Manner of collection.—Sec. 4. Upon failure to pay the amount of such taxes legally due, upon the respective dates hereinbefore set forth, collection thereof may be enforced in addition to existing remedies in a civil action brought in the name of the State of Minnesota in the district court of any county.

Taxes to be paid into treasury before contesting.—Sec. 5. Before any railroad 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.

To be submitted at the election of 1912.—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 1912.

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 said election, in manner conformable with the requirements of the general election law, the words: "For making the gross earnings tax of railroad companies applicable to all the gross earnings of such companies and providing for the payment of the gross earnings tax semi-annually."

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 election shall in all respects conform as near 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 same manner provided by law for returning, certifying and canvassing votes cast for state officers.

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

Approved April 20, 1911.

CHAPTER 390—H. F. No. 260.

An Act proposing an amendment to section sixteen (16) of article nine (9) of the constitution of the State of Minnesota, establishing the road and bridge fund, and authorizing the legislature to levy an annual tax for the purpose of constructing and improving roads and bridges within this state.

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

Section 1. The following amendment to section sixteen (16) of article nine (9) of the constitution of the State of Minnesota, is hereby proposed to the people of the state for their approval or rejection; that is to say, changing section sixteen (16) of article nine (9) of said constitution so that said section sixteen (16) shall read as follows:

"Section 16. For the purpose of lending aid in the construction and improvement of public highways and bridges, there is hereby created a fund, to be known as the "state road and bridge fund," said fund shall include all moneys accruing from the income derived from investments in the internal improvement land fund, or that may hereafter accrue to said fund, and shall also include all funds accruing to any state road and bridge fund, however provided.