

CHAPTER 9—H. F. No. 34.

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:

Five per cent tax on gross earnings of railroads—How and when to be paid.—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 five per cent of the gross earnings derived from the operation of such line of railway within this state.

On or before August 15, 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 five 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 five per centum thereon shall become due and payable to the state of Minnesota in manner provided by law, on March 1st next thereafter; 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 the term "gross earnings."—Sec. 2. The term "the gross earnings derived from the operation of such line of rail-

way within this state," as used in section 1 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 all interstate business passing through, into or out of the state.

Application and repeal of inconsistent acts.—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 so far as may be, and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Enforcing of collection by civil action.—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.

Railroad company to pay taxes into state treasury before commencement of contest.—Sec. 5. Before any railroad company 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.

Act to be submitted to voters for approval or rejection—Form of ballot—Canvassing and certifying returns.—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 the said election, in manner conformable with the requirements of the general election law, the words, "For increasing the gross earnings tax of railroad companies from four to five per cent, 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 far 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 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 June 15, 1912.

CHAPTER 10—H. F. No. 35.

An Act repealing chapter 389, General Laws of Minnesota for 1911, entitled "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:

Repealing chapter 389, General Laws for 1911.—Section 1. That chapter 389, General Laws of Minnesota for 1911, entitled "An act providing for the taxation of railroad properties, the collection and times of payment of such tax, and repealing acts inconsistent therewith," and which said act was to be submitted to a vote of the people of this state by the provisions thereof at the next general election, that the said act and all parts thereof be and are hereby repealed.

Approved June 15, 1912.