

## JOINT RESOLUTION NO. 2—H. F. No. 12.

*A Joint Resolution ratifying a proposed amendment to the Constitution of the United States to be known as Article XVI thereof.*

WHEREAS, The House of Representatives of the United States and the Senate of the United States, constituting the Congress of the United States of America, did propose an amendment to the Constitution of the United States by a resolution known as Senate Joint Resolution Forty, and after its passage deposited in the department of state July 31, 1909, which resolution is in words and figures as follows:

*“Resolved, By the Senate and House of Representatives of the United States of America in Congress assembled (two-thirds of each house concurring therein), that the following article is proposed as an amendment to the Constitution of the United States, which, when ratified by the legislatures of three-fourths of the several states, shall be valid to all intents and purposes as a part of the Constitution:*

*“Article XVI. The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration.”*

*Now, Therefore, Be it Resolved, By the Legislature of the State of Minnesota:*

That the said amendment be and the same is hereby ratified.

Approved June 12, 1912.

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CONCURRENT-RESOLUTION No. 3—H. F. No. 36.

*Resolved, By the House of Representatives of the State of Minnesota, the Senate concurring, that the Minnesota Tax Commission be and is hereby directed to investigate the amount and value of real and personal property owned by railroad companies of this state, which is subject to taxation on the ad valorem basis, and to*

report the facts with reference thereto at the session of the legislature for the year 1913.

*Be it Further Resolved*, That said Minnesota Tax Commission is hereby directed to cause all real and personal property owned by railroad companies in this state, taxable on the ad valorem basis, to be assessed for taxation by the assessor of the respective districts in which such property is taxable; and

*Be it Further Resolved*, That if said Minnesota Tax Commission shall find that any such property has escaped taxation in the past, they shall cause the same to be properly assessed and taxed for back taxes, as provided by law for the taxation of omitted property.

Approved June 15, 1912.

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#### JOINT RESOLUTION No. 4—H. F. No. 30.

*Joint Resolution further extending the period of service of the Joint Committee heretofore appointed by the Speaker of the House of Representatives and President of the Senate pursuant to the joint resolution of the House of Representatives and Senate, entitled: "Joint Resolution appointing a committee to confer with committees from Legislature of Wisconsin relative to settlement of boundary dispute between the State of Minnesota and the State of Wisconsin; and matters incident thereto, and to submit recommendations in regard thereto and appropriate money therefor."*

WHEREAS, Heretofore, the House of Representatives and the Senate of the State of Minnesota adopted a joint resolution entitled:

"Joint resolution appointing a committee to confer with committee from legislature of Wisconsin relative to settlement of boundary dispute between the State of Minnesota and the State of Wisconsin; and matters incident thereto, and to submit recommendations in regard thereto and appropriating money therefor."

which joint resolution was approved February 6, 1911; and,