

able sites for the said Lake Superior state fish hatchery that may be offered or available and to select therefrom the most suitable site and to acquire the same and locate said hatchery thereon as hereinbefore provided, and to erect thereon all necessary buildings with the equipment, machinery, plant, conduits, dams and apparatus, grounds and dwellings requisite for the cultivation and propagation of fish and everything necessary to properly maintain and operate the same in the best and most efficient manner as the said board may determine.

Sec. 5. \$1,000 appropriated.—There is hereby appropriated out of the general revenue fund of the state treasury, not otherwise appropriated, the sum of one thousand (1000) dollars for the purpose of this act.

Approved April 24, 1913.

CHAPTER 480—H. F. No. 538.

An Act providing for the taxation of sleeping car companies.

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

Section 1. What shall be deemed sleeping car company.—That every person, company, joint stock association or corporation, wherever organized or incorporated, owning, operating, renting, or leasing to other companies sleeping cars, tourist cars, drawing-room cars or parlor cars which are used on railroads within this state, and for which an extra fare is charged in addition to the railroad fare for transportation, shall be deemed a sleeping car company.

Sec. 2. Itemized statement of gross earnings to be made annually to tax commission and public examiner.—Five per cent tax.—Annually on or before February 1st of each year, every such sleeping car company shall make and furnish to the Minnesota tax commission, with a duplicate to the public examiner, an itemized statement, in such form as the public examiner, with the approval of the Minnesota tax commission, may prescribe, containing a true and just return of the gross earnings from owning, operating, renting or leasing such cars for and during the year ending December 31st preceding, verified by the person constituting such company, if a person, or by its president, secretary, treasurer, superintendent or chief officer in this state, if an association or corporation; and upon such gross earnings such sleeping car company shall pay into the state treasurer of this state, in lieu of all taxes and assessments upon all taxable property, of said company within this state, a sum of money equal to five per cent of the gross earnings derived from the owning, operating, renting or leasing of such sleeping cars, tourist cars, drawing-room cars or parlor cars, and such amounts shall become due and be payable to the state of Minnesota, on March 1st next thereafter.

Sec. 3. **What "gross earnings" means.**—The term "gross earnings derived from the ownership, operation, renting or leasing of cars by such sleeping car company within this state," as used in Section 2 of this act, is hereby declared and 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.

Sec. 4. **Inconsistent acts repealed.**—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 sleeping car companies within this state or providing penalties for the non-payment 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.

Sec. 5. **Failure to pay taxes may be enforced in courts.**—Upon failure to pay the amount of such taxes legally due, upon the respective date 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.

Sec. 6. This act shall take effect and be in force from and after January 1st, 1914.

Approved April 24, 1913.

CHAPTER 481—H. F. No. 561.

An Act relative to the duties of the state printing commission.

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

Section 1. **What documents may be published by commission.**—Section 2272 of the Revised Laws of Minnesota for 1905 is hereby amended so as to read as follows:

The following documents may be published by the printing commission in the third class, and in such quantity and form as it shall direct; but, the commission may edit and condense any of them or may decline to publish such as it shall decide may be omitted without injury to the state:

1. *Annual or biennial reports of the secretary of state, auditor, treasurer, and attorney general, and such other matter as any of them, by virtue of his office, is required by statute to publish.*

2. *All like reports of the insurance commissioner, superintendent of public construction, public examiner, adjutant general, and state librarian.*