

received by it in this state, or by its agents for it, in cash or otherwise, during the preceding calendar year. In the case of every domestic company such sums shall be in lieu of all other taxes except those upon real property owned by it in this state, which shall be taxed the same as like property of individuals, and in the case of every foreign company such sums shall be in lieu of all other taxes, except those upon real and personal property owned by it in this state, which shall be taxed the same as like property of individuals, and except that in addition thereto, every foreign fire company doing business in any city wherein a salvage corps has been established pursuant to law for which such company or its agents for it are not otherwise subject to taxation shall at the same time pay to the treasurer of the duly authorized board of underwriters therein a tax equal to 2 per cent of the gross amount of premiums received by it, or for it, in such city, which shall be used by such board for the equipment and maintenance of such corps.

The provisions of this section shall not apply to any domestic mutual company insuring its members against loss or damage by tornado, hail or cyclone, or loss of live stock from disease or accident, which pays as salary and compensation to any one officer or member in any year no more than the aggregate sum of one thousand dollars (\$1,000) nor to domestic companies organized exclusively to write insurance against loss or damage by cyclone, tornado and windstorm, or any one or more of them upon the mutual plan, which pay as salary and compensation to any one officer or member in any one year no more than the aggregate sum of two thousand dollars (\$2,000).

Approved April 20, 1915.

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#### CHAPTER 185—S. F. No. 596.

*An Act to amend Section 6522 of General Statutes of Minnesota 1913, relating to the formation of corporations for religious, social and other purposes.*

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

Section 1. **Provisions that may be included in the formation of certain corporations.**—That Section 6522 of General Statutes of Minnesota 1913 be and the same is hereby amended so as to read as follows:

“6522. Any three or more persons or religious corporations may form a corporation for any one or more of the following purposes, viz.: Religious, social, moral, educational, scientific, medical, surgical, benevolent, fraternal or reformatory purposes, or for establishing, maintaining, and operating clinical, pathological, medical or surgical research laboratories, or for provid-

ing, erecting, owning, leasing, furnishing and managing any building, hall or apartments, *lands or grounds* for the use in whole or in part of any society, societies, body or bodies, incorporated or unincorporated, organized for any one or more of said purposes, or for the purpose of improving, or beautifying any public roads, streets, grounds, parks, water or water fronts; provided that any such improvement shall be carried out under the supervision of a public official having control of public property to be so improved."

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 20, 1915.

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#### CHAPTER 186—S. F. No. 746.

*An Act to authorize cities of the first class to levy taxes for defraying the current expenses of such city.*

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

Section 1. **Six and one-half mills tax levy authorized in certain cities.**—Any city of this state now or hereafter having over fifty thousand inhabitants and not governed under a charter adopted pursuant to Section 36, Article 4 of the State Constitution, is hereby authorized and empowered to levy annually such tax on all the taxable property in the city as it shall deem necessary, in addition to the other revenue of the city applicable thereto, to defray the current expenses of the city for the next fiscal year, but no such taxes for current expenses of such city shall in any year amount to more than six and one-half mills on each dollar of the assessed valuation of the taxable property in the city. Such levy of taxes shall be made by resolution of the city council or other chief governing body of the city at the same time and in the same manner as other taxes of the city are levied, and all taxes levied under this act shall be extended upon the tax lists of the county and collected and enforced in like manner and by the same agencies as other taxes levied by such city are extended, collected and enforced.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 20, 1915.