

such form as the commission may prescribe, covering the year ending *December 31st* preceding *said date* and showing in detail the amount of capital stock issued; the amount and manners of payment therefor; the dividends paid; the surplus fund, if any; the number of stockholders; the funded and floating debts, and the interest paid or due thereon; the cost and value of all the carrier's property, franchises and equipments; the number of employes and officers, and the salary or wages paid each class; the amount expended for improvements, how expended, and the character of such improvements; the earnings and receipts from each branch of business and from all other sources; the operating and other expenses; the balance of profit or loss; and a complete exhibit of the financial operations of the year, with an annual balance sheet, the amount of land received as grants from the state and from the United States; the amount of such land sold and the average price received per acre; the amount unsold and its average appraised value per acre; information in regard to rates and regulations concerning fares and freights; agreements, arrangements or contracts with express, telegraph, sleeping and dining car companies, fast freight lines, and other common carriers, with copies of such contracts, agreements or arrangements; and such other matters as the commission may require, and the commission may prescribe a uniform system of accounts and the manner of keeping the same, and may designate from time to time to what account any items shall be charged. Any such carrier failing to comply with the provisions of this section, or with any order of the commission made thereunder shall forfeit, for each day's default, one hundred dollars, to be recovered in a civil action in the name of the state.

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

Approved February 8, 1917.

CHAPTER 18—H. F. No. 185.

An act to amend Section 2067, General Statutes 1913, relating to the form of tax receipts and duplicates thereof.

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

Section 1. Post office addresses of payor to be given on tax receipts.—That section 2067 of the General Statutes of 1913 be and hereby is amended to read as follows:

2067. Upon the payment of any tax, the treasurer shall give to the person paying a receipt therefor, showing the name and postoffice address of the person, the amount and date of payment, the land, lot, or other property on which the tax was levied, according to its description on the tax list or in some other sufficient manner, and the year or years for which the

tax was levied. If for current taxes on real estate, the receipt shall have written or stamped across its face, "taxes for" (giving the year in figures), or, "First half of taxes for" (giving the year in figures), or, "Last half of taxes for" (giving the year in figures), as the case may be. If land has been sold for taxes either to a purchaser, or to the state, and the time for redemption from such sale has not expired, the receipt for such taxes shall have written or stamped across the face, "Sold for taxes." The treasurer shall make duplicates of all receipts, and shall return all such duplicates at the end of each month to the county auditor who shall file and preserve them in his office, charging the treasurer with the amount thereof.

Sec. 2. This act shall take effect and be in force from and after January 1st, 1918.

Approved February 8, 1917.

CHAPTER 19—S. F. No. 38.

An act prohibiting commission merchants from being interested in sales made by them as such commission merchants.

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

Section 1. Commission merchants prohibited from being interested in sales.—No person, persons, firm or corporation whether doing business in a Chamber of Commerce, Board of Trade, or elsewhere in this state engaged in selling grain, corn or other farm products or live stock as commission merchant, or for others for a compensation in any manner, who shall hereafter receive and accept for sale for account of the consignor or owner thereof, any such property, or who shall sell or attempt to sell or dispose of such property for account of such consignor or owner, shall hereafter be interested directly or indirectly, as purchaser or otherwise than solely as the agent of such consignor or owner and according to the contract of agency in the sale, purchase or disposition of such property; and no such person, persons, firm or corporation engaged as aforesaid shall hereafter in any transaction involving such sale, purchase or disposition of such property in any manner, directly or indirectly, represent or promote in any respect whatever the interest of any other person, persons, firm or corporation than said consignor or owner of such property.

Sec. 2. Penalty for violation.—Whoever shall violate any provision of this act shall upon conviction thereof be punished by imprisonment in the county jail not to exceed one year, or by a fine not to exceed one thousand dollars, and any license issued to such party under section 4599 of the General Statutes of Minnesota for the year 1913, shall thereupon become void and such