

CHAPTER 506—H. F. No. 1201.

An act to provide for the taxation of freight line companies, and repealing Chapter 377, Laws 1911.

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

Section 1. Definition of freight line company.—That any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of operating cars or engaged in the business of furnishing or leasing cars not otherwise listed for taxation in Minnesota, for the transportation of freight (whether such cars be owned by such company or any other person or company), over any railway or lines, in whole or in part, within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator car, or by some other name, shall be deemed a freight line company.

Sec. 2. Property to be taxed.—For the purpose of taxation all cars used exclusively within the state or used partially within and without the state, are hereby declared to have a situs in the state, the value of such property for the purpose of taxation to be determined as provided by sections three and four of this act.

Sec. 3. 6% on gross earnings.—Every freight line company, as hereinbefore defined, shall pay annually a sum in the nature of a tax at six per centum upon the total gross earnings received from all sources by such freight line companies within the state, which shall be in the lieu of all taxes upon all property of any freight line company so paying the same.

Sec. 4. Definition of gross earnings.—The term "gross earnings received from all sources from the operation of such freight car lines within this state," as used in section three 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 mileage over which such business is done, of earnings on all interstate business passing through, or into or out of the state.

Sec. 5. Statement to be filed.—Every railroad company using or leasing the cars of any freight line company shall, annually between January first and March fifteenth, under oath of the president, secretary, superintendent or chief officer of said company make and file with the tax commission a statement, and a duplicate to the public examiner, showing the gross amounts paid by such railroad company to any freight line company as hereinbefore defined, for the lease or use of its cars within this state, for the year ending December thirty-first next preceding, such amounts to be the total gross earnings of said freight line companies as defined by section four of this act. If any railroad company shall fail to make the report required by this section, it shall not be entitled to

deduct from its gross earnings for taxation purposes the amounts paid to freight line companies, as defined by section four.

Sec. 6. Duty of tax commission.—It shall be the duty of the tax commission on or before the first day of April of each year to compute from such report the amount of taxes due from any freight line company for the preceding year and certify such amount to the state auditor, who thereupon shall make his draft upon such freight line company for the amount of taxes due as thus certified and place the same in the hands of the treasurer for collection. Before April first of each year the tax commission shall report to every freight line company subject to taxations the total amount of its gross earnings within the state as shown by the report required by section five.

Sec. 7. Penalty to attach.—If any such freight line company shall fail to pay such tax by April thirtieth, a penalty of ten per cent thereof shall immediately accrue, and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid. All provisions of law for enforcing payment of gross earnings taxes shall be applicable to the taxes of freight line companies. All taxes collected under the provisions of this act shall be credited to the general revenue fund.

Sec. 8. Certain chapters and sections repealed.—Chapter 377, Laws of 1911, being sections 2250 to 2255, inclusive, General Statutes of 1913, are hereby repealed.

Approved April 25, 1919.

CHAPTER 507—H. F. No. 1221.

An act to amend Section 2461, General Statutes of Minnesota 1913, relating to the appointment and compensation of employes in city owned armories.

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

Section 1. Appointment of superintendent, janitors, etc., of armories.—That section 2461, General Statutes of Minnesota 1913, be and the same is hereby amended to read as follows:

2461. The commander of each regiment, company and battery may appoint an armorer, who under his directions, shall have charge of the armory or place where the uniforms, arms, accoutrements, and other property of the command are kept. In cities, the officer or officers in control of the armory may appoint a janitor thereof, and, if it be heated by steam, an engineer. The duties of all such appointees shall be prescribed by the officers appointing them, who shall also fix their compensation, not to exceed three dollars per day for time necessarily spent in the performance of such duties, and may dismiss any of them at pleasure. Such compensation shall be paid monthly by the town, county, city or village, as the case may be, upon vouchers approved by the appointing officers. *Provided, however, that in cities where the armory has been erected*