

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 Certain chapters and sections repealed.—Chapter 377, Laws of 1911, being sections 2250 to 2255, inclusive, General Statutes of 1913, are hereby repealed.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

without state aid and is exclusively owned by the municipality, armors, janitors and engineers, and if deemed necessary a superintendent of such armory shall be appointed, and their compensation shall be fixed, by the armory commission mentioned in section 2454, General Statutes of Minnesota 1913.

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

Approved April 25, 1919.

CHAPTER 508—H. F. No. 1242.

An act authorizing the revocation of the license of any insurer writing workmen's compensation insurance in the State of Minnesota which has been guilty of fraud or misrepresentation, or culpable, persistent and unreasonable delay in making settlements.

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

Section 1. **Revocation of agency of workmen's compensation insurance.**—The license now or hereafter granted to any insurer to write workmen's compensation insurance in the state of Minnesota shall be revoked by the commissioner of insurance in case it or its agents have been guilty of fraud, misrepresentation, or culpable, persistent and unreasonable delay in making settlements under the provisions of the workmen's compensation act and acts amendatory thereof. Such action may be taken by the commissioner upon his own motion, the recommendation of the commissioner of labor or the complaint of any interested person. A complaint against any such insurer shall be in writing and shall clearly specify the grounds upon which the revocation of the license of such insurer is sought, and such insurer shall have the right to answer the complaint in writing and be heard before the commissioner of insurance in its own behalf, and the method of procedure for the hearing shall be prescribed by said commissioner, who shall set a time and place therefor and shall give all parties interested at least ten days' notice thereof by mail. The commissioner of insurance shall make and file his findings and order and shall send a copy thereof to the commissioner of labor, to the complainant, and to the insurer against whom the charges were made. Within ten days after the service of the findings and order of the commissioner of insurance, revoking the license of any insurer, which service may be made by mail, said insurer may appeal from such order to the district court of the district in which the office of the commissioner is located by serving written notice of appeal upon the commissioner. The commissioner of insurance shall thereupon file with the clerk of such court a certified copy of his findings and order, which shall be prima facie evidence of the facts therein stated. Thereupon the court shall summarily hear and determine the questions involved on said appeal.

Approved April 25, 1919.