

repaid by the state treasurer upon proper vouchers on condition that the same shall have previously been charged to such insurance company so examined and by such company paid into the state treasury."

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 18, 1921.

CHAPTER 347—S. F. No. 406.

An act to amend Sections 28 and 29, of Chapter 400, Session Laws of Minnesota 1919, relating to fees for licenses to take game and fish.

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

Section 1. Fees.—That Section 28, of Chapter 400, Session Laws of Minnesota 1919, be and the same hereby is amended so as to read as follows:

"Section 28. The applicant, if a resident of this state, shall pay to the county auditor issuing the license the sum of \$1.00 as a license fee for hunting game birds, and the sum of \$2.00 as a license fee for hunting quadrupeds, and the sum of \$1.00 as a license fee for taking fur-bearing animals, and, if a non-resident or an alien, shall pay to the commissioner the sum of \$50.00 for a license to hunt quadrupeds, and the sum of \$15.00 for a license to hunt game birds, and the sum of \$2.00 for a license to take fish by angling or spearing. *The county auditor shall transmit to the county treasurer at the end of each week the total amount of money received by him as fees for licenses to take game and fish during such day, and the county treasurer shall make a record of the amount so transmitted and as soon as practicable thereafter shall deposit such amount in the name of the county in a bank or trust company duly designated as a county depository, together with other public funds.*"

Sec. 2. Disposition of fees.—That section 29, of chapter 400, Session Laws of Minnesota 1919, be and the same hereby is amended so as to read as follows:

"Sec. 29. *On the first working day of each calendar month the county treasurer shall pay on the auditor's warrant therefor ten per cent of all moneys received from the county auditor as fees for licenses to take game and fish, to such auditor to be retained by him as his compensation, and at such time the county treasurer shall on the auditor's warrant therefor pay the balance to the state game and fish commissioner. All moneys collected by the commissioner for licenses issued by him, or upon bonds or contracts or received from other sources shall be remitted by him to the state treasurer. All moneys collected by game wardens for licenses or*

from other sources shall be promptly remitted by them to the commissioner and by him remitted to the state treasurer. All moneys so received by the state treasurer shall constitute a separate fund to be known as the state game and fish fund."

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 18, 1921.

CHAPTER 348—H. F. No. 126.

An act to amend Section 2265, General Statutes 1913, the same being Section 1035, Revised Laws 1905, relating to taxation of telephone companies.

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

Section 1. Tax on telephone companies.—Section 2265, General Statutes 1913, the same being section 1035, Revised Laws 1905, is hereby amended so as to read as follows:

2265. Telephone companies—Gross earnings tax—Every telephone company shall pay into the state treasury on January 1 in each year three per cent. of its gross earnings derived from business within this state, which shall be in lieu of all other taxes and assessments whatever upon such company and its capital stock. *All moneys paid by a company for connecting fees or switching charges to any other company shall be reported as earnings by the company to which they are paid, but shall not be deemed earnings of the collecting and paying company.*

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

Approved April 18, 1921.

CHAPTER 349—H. F. No. 142.

An act to amend Section 9, Chapter 238, Laws of 1915, relating to consolidated school districts and the classification of schools in such districts.

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

Section 1. Requirements for receiving state aid.—That Section 9 of Chapter 238, Laws of 1915, be, and the same is hereby amended so as to read as follows:

"Section 9. (1) For receiving state aid for transportation, schools in consolidated districts shall be in session at least eight months in the year and be well organized. They shall have suitable school houses with the necessary rooms and equipment. The board