

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