

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

in a consolidated school district shall arrange for the attendance of all pupils living two miles or more from the school, through suitable provision for transportation or for the boarding and rooming of such pupils as may be more economically and conveniently provided for by such means.

(2) Besides maintaining schools in consolidated districts conforming to the *above* requirements the school board may maintain other schools of not more than two departments, and receive state aid for these schools as provided for *ungraded elementary schools.*"

Sec. 2. This act shall be in force from and after its passage.
Approved April 18, 1921.

CHAPTER 350—H. F. No. 143.

An act to amend Chapter 356, Session Laws of 1917, relating to evening schools and to the state school fund and repealing certain laws relating thereto.

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

Section 1. That Chapter 356, Sessions Laws of 1917, be, and the same hereby is amended so as to read as follows:

"Chapter 356. Section 1. **Public Evening Schools for Adults.** The school board of any school district or of unorganized territory may establish and maintain public evening schools as a branch of the public schools, and such evening schools when so maintained shall be available to all persons over sixteen years of age who from any cause, are unable to attend the *full-time* school of such district; and such evening schools and the general conduct thereof shall be *under* the direction and control of the State Board of Education.

Section 2. *Investigations by the State Board of Education.*—The State Board of Education is hereby authorized and directed to make such investigations as may be necessary to advance the purposes of this act and to carry out the provisions thereof.

Sec. 3. **Payment of Salaries.**—One-half the *salaries* of all teachers who teach in evening schools shall be paid *from state, funds or state and federal funds combined in so far as such funds are made available.* Such payment shall be made upon verified statements of account presented to the State Commissioner of Education by the *clerks* of the respective school districts or by the county superintendent of schools.

Sec. 4. **Apportionment of State School Funds.**—*Attendance at evening schools maintained under the rules established by the State Board of Education shall entitle such district maintaining*