

*five (2265) General Statutes of Minnesota, 1913, relating to the taxation of telephone companies.*

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

Section 1. Telephone companies to pay 4% tax on gross earnings.—That section two thousand two hundred and sixty-five (2265) General Statutes of Minnesota, 1913, be and the same is hereby amended so as to read as follows:

Section 2265. Every telephone company shall pay into the state treasury on or before *March 1st* in each year *four* per cent of its gross earnings derived from business within this state, which shall be in lieu of all other taxes 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. Effective Jan. 1, 1922.—This act shall take effect and be in force from and after January 1, 1922.

Approved April 21, 1921.

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#### CHAPTER 422—H. F. No. 960.

*An act authorizing and empowering religious corporations organized under the laws of this state, and which have established and are maintaining cemeteries in counties now or hereafter having a population of not less than 225,000 or more than 350,000 inhabitants, to amend their certificates or articles of incorporation in certain particulars, and fixing the status of such cemeteries.*

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

Section 1. Certain corporations may amend articles.—The Board of Trustees, Board of Administration or other governing body of any religious corporation which has established and is now maintaining a cemetery of more than five acres in extent in any county of this state now or hereafter having a population of not less than 225,000 or more than 350,000 inhabitants, may by resolution adopted by at least a two-thirds vote of its members at any authorized meeting of said board, amend its certificates or articles of incorporation in any or all of the following particulars.

(1) By providing for the management and conduct of the affairs of such cemetery by a board of associates, and prescribing the number composing such board of associates, the title by which they shall be designated, the time and manner of their election, by whom they shall be elected, their term of office, their powers and duties, and for the division of such board into classes, if it is so desired, and with respect to the time for which they shall severally hold office.

(2) By specifying whether such board of associates shall be

ected by the owners of lots in said cemetery, either from among themselves, or from among the board of trustees, or board of administration, or other governing body of said religious corporation, or by said board of associates from their own number, or from among the lot owners in said cemetery, or from the board of trustees or other governing body of said religious corporation.

(3) By specifying the names and addresses of the first board of associates and their term of office.

(4) By providing that any vacancy in said board of associates, caused by death, resignation or otherwise may be filled by said board of associates for the unexpired term.

(5) By providing that such board of associates may elect its own officers and that the duties of such officers may be defined by the by-laws of such board.

(6) By providing that such board of associates may adopt by-laws and promulgate rules and regulations with respect to the management and conduct of such cemetery.

(7) By providing that such board of associates may create, provide and establish a permanent fund, the income whereof shall be devoted to the care, maintenance and improvement of such cemetery, to be known as a "Permanent Care and Improvement Fund."

(8) By providing that such board of associates shall have the care, custody and control of such "Permanent Care and Improvement Fund" and all other trust funds donated for the permanent care of particular burial plots; with authority in such board of associates to appoint trustees of such funds from among their number, or to designate and appoint as such trustee, one or more trust companies organized under the laws of this state.

(9) By any other lawful provision defining and regulating the powers or business of such board of associates, and the powers and duties of its officers, trustees and lot owners in such cemetery.

**Sec. 2. Certificate of amended to be recorded.**—The board of trustees or other governing body of such religious corporation shall cause such resolution to be embraced in a certificate duly executed and acknowledged by its president and secretary or other presiding and recording officers under the corporate seal of said corporation, which said certificate shall be recorded in the office of the Register of Deeds of the county in which the cemetery of such association is located and in the office of the Secretary of State.

**Sec. 3. To be private cemetery association.**—Every religious corporation which shall avail itself of the provisions of this act, and shall provide for the management and conduct of its cemetery as herein provided shall thereafter as to such cemetery be deemed in law a private cemetery association, and as such have all the rights, exemptions and privileges, and be subject to all the duties and liabilities provided by law in respect of private cemetery associations, and without regard to the fact that such cemetery is established by

a religious corporation.

Sec. 4. Association to be governed by Chap. 95, G. L. 1915.—Every religious corporation which shall avail itself of the provisions of this act, and shall establish a "Permanent Care and Improvement Fund" shall as to such fund be subject so far as not inconsistent herewith to the provisions of Chapter 95 of the General Laws of Minnesota for 1917.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 21, 1921.

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#### CHAPTER 423—H. F. No. 1186.

*An act to amend Sections 59, 60, 61, 62, 63 and 64 of Chapter 82, Laws 1921, entitled "An act prescribing the liability of an employer to make compensation by way of damages for injuries due to accident or occupational disease received by an employe arising out of and in the course of employment, modifying common law and statutory remedies, in such cases; establishing an alternative elective schedule of compensation, regulating procedure for the determination of liability and compensation thereunder in certain cases, repealing Chapter 467, General Laws of Minnesota for 1913, and acts amendatory thereof; and all acts and parts of acts inconsistent with this act and defining terms used therein and prescribing penalties and forfeitures for the violation thereof."*

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

Section 1. New hearing may be granted.—That section 59, chapter 82, Laws 1921, be and the same hereby is amended to read as follows:

Section 59. At any time after an award has been made and before the same has been reduced to judgment or writ of certiorari issued by the Supreme Court, the Commission may for cause upon application of either party and not less than five days' notice in writing to all interested parties, set the award aside and grant a new hearing and thereon determine the matter on its merits and make such findings of fact, conclusions of law, and award or disallowance of compensation or other order, as the pleadings and the evidence produced before it and the provisions of this act shall in its judgment require.

Sec. 2. May be reviewed on writ of certiorari.—That section 60, chapter 82, Laws 1921, be and the same hereby is amended to read as follows:

Section 60. Any party in interest may, within thirty days after the service of notice on him of any award or disallowance of compensation or order involving the merits of the case or any part