

fund created by article 16 of the constitution and to place in the county bond reimbursement fund such amounts as may be required to pay the interest as it accrues on and the principal when due of all county reimbursement bonds issued for permanently improving trunk highways, and to pay such interest and principal out of said county bond reimbursement fund, all to the extent heretofore assumed by the state and to be paid out of the Trunk Highway Fund.

Approved April 17, 1925.

CHAPTER 251—H. F. No. 459.

An act requiring trust companies which pay a gross tax in lieu of all taxes and assessments upon their capital stock and personal property, to file reports of their earnings and other information with the Minnesota Tax Commission, and providing penalties for failure to file reports or pay their taxes within the time fixed by law, and making such taxes a lien upon the property of such companies, and providing the method for collecting the same.

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

Section 1. Certain trust companies to file reports with tax commission.—It shall be the duty of every trust company which is required to pay a tax of five (5) per cent of its gross earnings in lieu of taxes and assessments upon its capital stock and personal property pursuant to the provisions of Section 2289, General Statutes of Minnesota 1923, on or before the first day of February, 1926, and annually thereafter on or before the first day of February in each year, to make and file with the Minnesota tax commission a report covering the preceding calendar year, verified by the oath of an officer of such company, and setting forth correctly the full amount of the gross earnings of such company during the preceding calendar year, and such other and further information as the tax commission may require.

Sec. 2. Tax Commission to determine tax.—Upon receipt of such report the Minnesota tax commission shall determine therefrom, and from such other information as it may possess or obtain, the amount of tax due from such company, and on or before the 15th day of February the tax commission shall certify the amount of the taxes found and determined to be due from such company to the county treasurer of the county in which such trust company has its principal place of business.

Sec. 3. Penalty for failure to report.—If any company subject to this act shall fail to make the report provided for in Section 1 hereof at the time and in the manner therein provided, there shall be added to the tax found and determined by the commission to be

due from such company a penalty equal to ten per cent of the tax imposed, which shall be treated as a part thereof.

Sec. 4. Penalty for non-payment of tax.—In case the tax is not paid on or before the first day of March of the year when due and payable, a penalty of ten per cent thereof shall immediately accrue and be charged upon all such taxes.

Sec. 5. Tax to be lien on all property.—Gross earnings taxes imposed under and pursuant to the provisions of Section 2289, General Statutes of Minnesota 1923, which become delinquent shall be a lien on all of the property of the company owing the same, and shall be collected at the same time and in the same manner that delinquent personal property taxes are collected.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 17, 1925.

CHAPTER 252—H. F. No. 638.

(Sec. 5833, G. S. 1923.)

An act to amend Section 11 of Chapter 424, General Laws 1921, relating to the occupation of barbering and providing for the issuance of permits to practice said occupation until after examination for a license in certain cases.

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

Section 1. Barber permits to be issued in certain cases.—That Section 11 of Chapter 424, General Laws 1921, be and the same hereby is amended so as to read as follows:

“All persons making application for examination under the provisions of this act shall be allowed to practice the occupation of a barber until the next meeting of said board, and said board shall issue a permit authorizing him or her so to practice said occupation until the next meeting of said board. *Such permit shall not authorize the holder to conduct a barber shop, but shall entitle the holder to practice such occupation only under the supervision of a licensed barber.* Such permit shall be displayed in a conspicuous place in front of his or her working chair.”

Approved April 17, 1925.

CHAPTER 253—H. F. No. 651.

An act to amend Section 4464, General Statutes, 1923, relating to the social welfare fund.

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