

material on such land and letting the fire run; but the same must be disposed of pursuant to the regulations or directions of the forester.

Any contractor who enters into a contract for the construction of a public road or other work, which involves the cutting or grubbing of woods, standing timber, or brush, shall pile in the middle of the right-of-way all the slashings and debris so cut or grubbed therefrom and shall burn and dispose of such slashings and debris without damage to adjoining timber or woods, which burning shall be done in a manner and at a time satisfactory to the forester; provided, however, that the foregoing provision shall not prevent the leaving of such trees along roads as will be useful for ornamental and shade purposes, and which will not interfere with travel.

Every contract made by or on behalf of any municipality or political subdivision of this state, which involves the cutting of any timber on the right-of-way of a public highway, shall provide in terms for compliance with the foregoing provision, but that the failure to include such provision in the contract shall not relieve said contractor from the duty to burn and dispose of said slashings as aforesaid.

In all cases not herein provided for, where timber is cut in, upon or adjoining any forest land and no specific directions are given by the forester or district ranger for the disposal of slashings and debris resulting therefrom, all such slashings and debris within two hundred feet of any adjoining timber land or (and) any public highway, railroad, portage, or lake shore, shall nevertheless be piled in separate and compact piles ready for burning, which piling shall be done by the person by or for whom such timber was cut *within fifteen days after such timber was cut, and such person shall thereafter make such further disposition of such slashings and debris as the forester or district ranger may direct.*

No sawdust, shavings, chips, bark, edgings, slabs, or other inflammable refuse from the manufacture of lumber or other timber products shall be made or deposited upon any public highway, portage, railroad, or lake shore, or within one hundred feet thereof.

Approved April 24, 1929.

CHAPTER 361—H. F. No. 1064

An act relating to the taxation of the property, including motor vehicles, of companies taxed on gross earnings basis.

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

Section 1. Taxation of motor vehicles.—Motor vehicles using the public highways of this state and owned by companies whose property in this state is taxed on the basis of gross earnings shall be registered and taxed as provided for the registration and taxation of motor vehicles by Laws 1921, Chapter 461, as now or hereafter amended.

Sec. 2. Gross earnings tax not to apply.—The tax on basis of gross earnings paid by any such company shall be in lieu of all other taxes upon its property as now provided by law, except motor vehicles using the public highways of this state.

Approved April 24, 1929.

CHAPTER 362—H. F. No. 1067

An act authorizing and empowering the board of county commissioners of any county in this state coming within certain specified limitations, in which is situated any navigable lake, or the major portion thereof under certain conditions to repair any or all dams located on any stream affecting the water level in said lake, or under certain conditions to build such other dam or dams as said board may deem necessary.

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

Section 1. County Board in certain counties may build dams.—The Board of County Commissioners of any County in this State having a population of 400,000 inhabitants or over and now or hereinafter having property of an assessed valuation of not less than Three Hundred Fifty Million Dollars (\$350,000,000) exclusive of money and credits, and having a bonded indebtedness of not to exceed Nine Million Dollars (\$9,000,000) inclusive of bonds issued to defray the cost of permanently improving State Trunk Highways, which bonds the State of Minnesota has heretofore agreed to pay under the provisions of Chapter 522, General Laws of 1921, in which all or the major part of any part of any navigable lake is situated, the height of water in which said lake has been heretofore determined by said Board of County Commissioners pursuant to the laws of the State of Minnesota and which height has been maintained by a dam constructed pursuant thereto, is hereby authorized and empowered, in order to improve the navigation in such lake and/or to promote the