

legal voters of the state may at said election vote by ballot for or against said amendment; and the returns thereof shall be made and certified within the time and such votes be canvassed and the result thereof declared, in the manner provided by law, and if it shall appear thereupon that a majority of all the electors voting at said election have voted for and ratified said proposed amendment, the governor shall make proclamation thereof, and the amendment shall take effect and be in force as a part of the constitution.

Sec. 3. The ballots used at such election on said proposed amendment shall have printed thereon: "Amendment of Article 8 of the Constitution, Authorizing the Exchange of Public Lands of the State for Lands of the United States and other privately owned lands, as the Legislature May Provide 'Yes. . . . No. . . .'" Each elector voting upon such proposed amendment shall place a cross mark, thus "X", in a space to be left on the ballot opposite the words "Yes" and "No", accordingly as he may wish to vote for or against said amendment, and his vote shall be counted in accordance with the expressed will of such elector as provided by the election laws of this state."

Approved April 1, 1935.

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#### CHAPTER 394—H. F. No. 444

*An act proposing to amend Article 9, Section 1, of the Constitution of the State of Minnesota, relating to taxation so as to eliminate the tax on real and tangible personal property for state purposes.*

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

Section 1. The following amendment to Article 9, Section 1, of the Constitution of the State of Minnesota, providing that after January 1, 1937, no tax shall be imposed on any real or tangible personal property for state purposes, is hereby proposed to the people of the State of Minnesota for their approval or rejection, and such Section 1, when such proposed amendment is adopted, shall read as follows:

"Section 1. The power of taxation shall never be surrendered, suspended or contracted away. Taxes shall be uniform upon the same class of subjects, and shall be levied and collected for public purposes, but public burying grounds, public school houses, public hospitals, academies, colleges,

universities, and all seminaries of learning, all churches, church property and houses of worship, institutions of purely public charity, and public property used exclusively for any public purpose, shall be exempt from taxation, and there may be exempted from taxation personal property not exceeding in value \$200.00 for each household, individual or head of a family, and household goods and farm machinery, as the legislature may determine:

"Provided, that the legislature may authorize municipal corporations to levy and collect assessments for local improvements upon property benefited thereby without regard to a cash valuation, and provided further, that nothing herein contained shall be construed to affect, modify or repeal any existing law providing for the taxation of the gross earnings of railroads.

*"Provided further, that after January 1, 1937, no tax shall be imposed on any real or tangible personal property for any state purpose, except that authorized by Section 16 of Article 9 of this Constitution, and/or for the payment of indebtedness of the state incurred prior to January 1, 1937; but this proviso shall not limit, but the state shall have, the right to impose taxes upon royalties, occupations, sales, receipts, incomes, inheritances, gifts, privileges, franchises, or licenses, or upon property on the basis of gross earnings or tonnage, or upon intangibles of every kind."*

Sec. 2. This proposed amendment shall be submitted to the electors of this state for their approval or rejection at the general election for the year 1936, in the manner provided by law, and the qualified electors of the state may at such election vote for or against such amendment by ballot; and the returns thereof shall be made and certified within the time, and such votes canvassed, and the result thereof declared in the manner provided by law with reference to the election of state officers. If it shall appear thereupon that a majority of all electors voting at such election shall have voted for and ratified said amendment, the Governor shall make proclamation thereof, and such amendment so ratified shall take effect and be in force as a part of the Constitution of this State.

Sec. 3. The ballots used at said election on said proposed amendment shall have printed thereon: "Amendment to Article 9, Section 1, of the Constitution of the State of Minnesota, relating to taxation, providing that after January 1, 1937, no tax shall be imposed on any real or tangible personal property for any state purpose, except that authorized by Section 16 of Article 9 of this Constitution, and/or for the

payment of indebtedness of the state incurred prior to January 1, 1937; but this proviso shall not limit, but the state shall have, the right to impose taxes upon royalties, occupations, sales, receipts, incomes, inheritances, gifts, privileges, franchises, or licenses, or upon property on the basis of gross earnings or tonnage, or upon intangibles of every kind. Yes.....No....."

Each elector voting upon such proposed amendment shall place a cross mark, "X", in a space to be left on the ballot opposite the words "Yes" and "No", according as he may wish to vote for or against said amendment, and his vote shall be counted in accordance with the expressed will of such elector as provided by the election laws of this state.

Filed without approval April 24, 1935.