

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."

Section 5. Act to apply to all taxes subsequent to 1936.—The increased rates of tax effected by this Act shall apply to all gross earnings derived after December 31st, 1936, and the amendment by Section 4 of Mason's Minnesota Statutes for 1927, Section 2290, with respect to the distribution of the taxes therein referred to, shall be effective with respect to such taxes levied for all years subsequent to the year 1936.

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

Approved July 2, 1937.

CHAPTER 10—H. F. No. 4

An act to amend Mason's Minnesota Statutes of 1927, Section 2286, relating to tax on gross earnings of telephone companies and fixing the percentage of tax under certain conditions.

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

Section 1. Law amended.—Mason's Minnesota Statutes of 1927; Section 2286, is hereby amended so as to read as follows:

"2286. Rate of gross earnings tax on telephone companies.—Every telephone company shall pay into the state treasury on or before March 1st in each year, beginning with March 1st, 1938, the following percentages of its gross earnings of the preceding calendar year derived from business within this state: (a) four percent of its gross earnings from service to rural subscribers: (b) four percent of its gross earnings from exchange business at all cities of the fourth class, and boroughs or villages having a population of ten thousand: (10,000); or under: and (c) seven per cent of its gross

earnings derived from all other business, which shall be in lieu of all other taxes, except the taxes imposed by Laws 1933, Chapter 405, as amended, by Mason's Minnesota Statutes 1927, Section 2337, and by any Act passed at this special session or any future session of the legislature of the State of Minnesota. All moneys paid by a company for connecting fees and 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. For the purposes of this act the population of any municipality shall be considered as that stated in the latest Federal census.

Section 2. Law repealed provisionally.—*That Extra Session Laws 1937, Chapter 7 be and the same is hereby repealed; provided, however, that if this act shall be held invalid this section shall be void and of no effect.*

Section 3. This act shall take effect and be in force from and after its passage.

Approved July 8, 1937.

CHAPTER 11—S. F. No. 34

An act to amend Laws 1937, Chapter 342, Section 2, relating to primary elections in certain independent school districts.

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

Section 1. Law amended.—Laws 1937, Chapter 342, Section 2, is hereby amended so as to read as follows:

“Section 2. Primary election in certain school districts.—The primary election shall be held not less than 10 days nor more than 14 days preceding the school election to be determined by the governing body. The clerk of such governing body shall give at least 10 days published display notices in the official newspapers of the time and place of holding the same, of the hours during which the polls will be open, and of the offices for which candidates are to be nominated. All voting at the primary election shall be by ballot. The clerk of the governing body of such school district shall, at least one week before the primary election, cause to be published a sample of the school primary ballot in the official newspapers of such independent school district, or if there is no newspaper therein, in the official newspaper of the county in which said independent school district is situated, and shall also post a sample printed copy in his office for public inspection. The judges and clerks of election shall certify the