

eral counties, cities or towns thereof, who is an honorably discharged soldier, sailor or marine, having served as such in the army and navy of the United States in the late Civil and Spanish and Philippine Insurrection wars and the China relief expedition, and the late World War wherein the United States of America and the allied nations of England, France, etc., were engaged in war against the Imperial German Government and its allies, shall be removed from such position or employment except for incompetency or misconduct shown after a hearing, upon due notice, upon stated charges, and with the right of such employe or appointee to review by writ of certiorari. The burden of proving incompetency or misconduct shall rest upon the party alleging the same. Nothing in this act shall be construed to apply to the position of private secretary or deputy of any official or department, or to any person holding a strictly confidential relation to the appointing officer."

Approved June 24, 1937.

CHAPTER 7—H. F. No. 141

An act to amend Section 2286, Mason's Minnesota Statutes of 1927, relating to telephone taxes.

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

Section 1. **Law amended.**—That Section 2286, Mason's Minnesota Statutes of 1927 be, and the same hereby is, amended to read as follows:

"Section 2286. **Six per cent gross earnings tax on telephone companies.**—Every telephone company shall pay into the state treasury on or before March 1st in each year *six* per cent of its gross earnings derived from business within the 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."

Approved June 25, 1937.

CHAPTER 8—H. F. No. 26

An act to amend Extra Session Laws of 1933-1934, Chapter 58, Section 4, relating to the sale and taxation of liquor.

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