

means one or more chains of corporations connected through stock ownership with a common parent corporation if (1) at least 90 per cent of the stock of each of the corporations (except the common parent corporation) is owned directly by one or more of the other corporations; and (2) the common parent corporation owns directly 90 per cent of the stock of at least one of the other corporations; and (3) each of the corporations is either (a) a corporation whose principal business is that of a common carrier by railroad or (b) a corporation, the assets of which consist principally of stock in such corporation, and which does not itself operate a business other than that of a common carrier by railroad. For the purpose of determining whether the principal business of a corporation is that of a common carrier by railroad, if a common carrier by railroad has leased its railroad properties and such properties are operated as such by another common carrier by railroad, the business of receiving rents for such railroad properties shall be considered as the business of a common carrier by railroad. As used in this subdivision, the term 'railroad' includes a street, suburban, or interurban electric railway, or a street or suburban trackless trolley system of transportation, or a street or suburban bus system of transportation operated as part of a street or suburban electric railway or trackless trolley system. As used in this section, the term 'stock' does not include non-voting stock which is limited and preferred as to dividends."

Sec. 3. **Application of act.**—This act shall apply to the determination and assessment of taxes for all taxable years beginning after December 31, 1940.

Approved April 26, 1941.

CHAPTER 459—H. F. No. 452

An act relating to marriages, amending Mason's Minnesota Statutes of 1927, Section 8562.

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

Section 1. **Common law marriages prohibited.**—Mason's Minnesota Statutes of 1927, Section 8562, is hereby amended to read as follows:

"8562. Marriage, so far as its validity in law is concerned, is a civil contract, to which the consent of the parties, capable in law of contracting, is essential. *Lawful marriage hereafter may be contracted only when a license has been obtained therefor as provided by law and when such marriage is contracted in the presence of two witnesses and solemnized by one authorized, or who the parties in good faith believe to be authorized, so to do. Marriages subsequent to the passage of this act not so contracted shall be null and void.*"

Approved April 26, 1941.

CHAPTER 460—H. F. No. 745

An act relating to the distribution of motion picture films, providing terms and conditions of licensing the same, and providing penalties for violation of this act.

WHEREAS, the motion picture industry is made up of three branches, namely, production, distribution and exhibition; and

WHEREAS, the production and distribution branches are dominated and controlled by eight major companies with great economic power and exhibition is accomplished through two classes of theatre owners, namely, those wholly owned or affiliated with the producer-distributors and the independent exhibitors; and

WHEREAS, the major producer-distributors license, lease and distribute substantially all of the feature motion pictures exhibited in the state of Minnesota and the other states of the Union; and the needs of the independent exhibitor requires that he license or lease feature motion pictures from substantially all the major producer-distributors; and

WHEREAS, by reason of arbitrary terms and conditions imposed by the producer-distributors, the independent exhibitor has been:

(a) compelled as a condition precedent to licensing feature motion pictures, to also license short subjects, newsreels, trailers, serials, re-issues, foreign and western pictures far in excess of his needs or requirements;

(b) unable to cancel feature motion pictures injurious and damaging to his business, and therefore compelled to