

Subd. 2. All telephone companies whose gross earnings from operations during any calendar year whether derived from fixed assessments or any other source, and exclusive of connecting fees and switching charges paid to others, are \$50.00 or less, shall pay into the state treasury a tax of ten cents per telephone for each telephone connected to the system during such calendar year whether the same is in actual use or not. Every taxpayer subject to this subdivision shall on or before February first of each year file a verified report in duplicate copy with the commissioner of taxation in such form as may be prescribed, showing the number of telephones connected to the system whether in use or not, and such other information as the commissioner may deem necessary to a proper determination of the tax herein imposed. In all other respects the taxpayers subject to these provisions shall be governed by all other provisions of law in force and applicable to the gross earnings tax of telephone companies.

Approved April 6, 1945.

CHAPTER 240—H. F. No. 132

An act relating to state parks authorizing purchase of additional lands for Itasca State Park and appropriating moneys therefor.

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

Section 1. **Authority to purchase land.** The commissioner of conservation is authorized to purchase for a sum not exceeding \$11,600 the Southeast quarter (SE $\frac{1}{4}$), Section 35, Township 144 North, Range 36 West, in Clearwater County, comprising 160 acres of land, farm buildings and store building.

Sec. 2. **Added to Itasca State Park.** The land so acquired is hereby withdrawn from sale and the same is set apart and added to the Itasca State Park, the lands to be managed and operated in the same manner and for the same purposes as other lands dedicated to the purposes of Itasca State Park.

Sec. 3. **Disposal of improvements.** The commissioner of conservation may sell or otherwise dispose of any buildings or other improvements on said land not needed for park purposes, subject to the approval of the commissioner of administration and compliance with applicable provisions of law as

to the manner of sale or disposition. Any moneys received from such sale or disposition shall be credited to the fund from which the appropriation for the purchase of the property is made.

Sec. 4. Appropriation. There is hereby appropriated from any moneys in the state treasury not otherwise appropriated, the sum of \$11,600 to the commissioner of conservation to carry out the purposes of this act.

Approved April 6, 1945.

CHAPTER 241—H. F. No. 687

An act relating to the tax levy in cities of the second class for firemen's relief; amending Minnesota Statutes 1941, Section 424.12.

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

Section 1. Minnesota Statutes 1941, Section 424.12, is amended to read as follows:

424.12. Tax levy for relief association; amount of payments. The city council or other governing body of each city wherein such a relief association is located shall each year, at the time the tax levies for the support of the city are made, and in addition thereto, levy a tax *not to exceed* one mill on all taxable property within the city. When the balance in the special fund of any firemen's relief association in any city of the second class is less than \$50,000 the city council or commission or other governing body, shall, each year, at the time the tax levies are made for the support of the city, and in addition thereto, levy a tax of *not to exceed* one mill on all the taxable property in such city. When the fund shall reach or exceed \$50,000, the levy, each year, shall be one-tenth of one mill. In addition, and only if such tax is levied, the city treasurer, finance commissioner, or other officer charged with the responsibility of the city's finances, shall, each month, deduct two per cent of the basic pay of all firemen, and transfer the total thereof to the treasurer of the special fund of the firemen's relief association who shall credit this total to the special fund and to the credit of the individual fireman. If a fireman in such city of the second class is separated from the service due to resignation or some reason not involving mal-