

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

[347.22] Section 1. **Attacking or injuring person; owner liable for damages.** If a dog, without provocation, attacks or injures any person who is peaceably conducting himself in any place where he may lawfully be in any urban area, the owner of the dog is liable in damages to the person so attacked or injured to the full amount of the injury sustained. The term "owner" includes any person harboring or keeping a dog. The term "dog" includes both male and female of the canine species.

Approved April 12, 1951.

CHAPTER 316—H. F. No. 223

An act relating to gross earnings taxation of telephone companies; amending Minnesota Statutes 1949, Section 295.34, Subdivision 2.

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

Section 1. Minnesota Statutes 1949, Section 295.34, Subdivision 2, is amended to read :

295.34 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 \$1,000 or less, shall pay into the state treasury a tax of 30 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 12, 1951.