

CHAPTER 675—S. F. No. 1073

An act relating to a tax on express companies; amending Minnesota Statutes 1961, Section 295.21.

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

Section 1. Minnesota Statutes 1961, Section 295.21, is amended to read as follows:

295.21 Taxation; express companies; gross earnings assessment. Every express company as defined in section 295.01, subdivision 4, shall be assessed a tax equal to ~~nine~~ five percent of its gross earnings, as defined in section 295.15, clause (6), after deducting payments to railroads for the transportation of freight, as defined in section 295.15, clause (7), and the same shall become due and payable to the state of Minnesota on March first thereafter; and the payment of such sum at such time shall be in full and in lieu of all ad valorem taxes upon its property.

Approved May 22, 1965.

CHAPTER 676—S. F. No. 1227

[Coded in Part]

An act relating to lost or abandoned property found on state property; amending Minnesota Statutes 1961, Section 16.022.

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

Section 1. Minnesota Statutes 1961, Section 16.022, is amended to read:

16.022 Lost or abandoned property; custody of property found on state property. All such lost or abandoned property, if found, shall be placed in the custody of the commissioner and held by him subject to the following provisions. If the rightful owner of such property is known to the commissioner, no publication of notice of the finding of such property shall be necessary. Notice shall be given to such owner by registered mail of the finding of such property and upon the payment by the owner of all expenses incurred in the search therefor such property shall be turned over to him. If the owner of such lost or abandoned property is unknown, the commissioner shall give two weeks' published notice in the county where such property is found of the finding thereof and elsewhere as the

Changes or additions indicated by *italics*, deletions by *strikeout*.