

CHAPTER CII.

AN ACT TO APPOINT COMMISSIONERS TO REVISE THE
TAX LAWS OF THIS STATE.*Be it enacted by the Legislature of the State of Minnesota :*

Who are to re-
vise the tax laws
of the State.

SECTION 1. That the attorney general and auditor of state are hereby constituted and appointed commissioners to revise the tax laws of this state, and to make report of such revision to the next legislature; and said commissioners are hereby authorized to associate with them in such revision, two persons experienced as county auditors, from any county in the state, and one person learned in the law.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 10, 1873.

CHAPTER CIII.

AN ACT TO PROVIDE FOR THE ASSESSMENT AND COLLECTION
OF A TAX FOR STATE PURPOSES.*Be it enacted by the Legislature of the State of Minnesota :*

Taxes to be lev-
ied—for what
purposes.

SECTION 1. There shall be levied on all the taxable property in the state of Minnesota for the year one thousand eight hundred and seventy-three, a tax of five mills upon the dollar for the use of the state as follows: Three and a quarter mills for the general expenses of the state government, one mill for the support of the state prison and charitable and educational institutions, one-half mill for the payment of interest on state debt, and one-quarter

of one mill to be set apart for a sinking fund for the redemption of state bonds at maturity.

SEC. 2. Each county auditor in the state shall enter and extend on all the taxable property in his county on the duplicate for the year one thousand eight hundred and seventy-three, the taxes mentioned in the foregoing section, in a column to be denominated "state taxes."

Duties of county auditors.

SEC. 3. All moneys received into the treasury from delinquent taxes, and all moneys received in excess of the amount required for the purposes for which the same were levied, shall be placed to the credit of the general revenue fund.

Disposition of all moneys received into the treasury.

SEC. 4. All taxes collected under the provisions of the foregoing sections, and all moneys received from railroad and other companies in lieu of taxation, shall be paid in gold, silver, or United States notes.

Taxes, in what to be paid.

SEC. 5. This act shall take effect and be in force from and after its passage.

Approved March 6, 1873.

CHAPTER CIV.

AN ACT TO PROVIDE FOR THE COLLECTION OF TAXES AGAINST RAILROAD CORPORATIONS.

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

SECTION 1. The state treasurer shall be the collector of all taxes due from railroad corporations which pay a per centage of gross earnings in lieu of other taxes.

State treasurer to collect taxes due from railroad corporations.

SEC. 2. The state treasurer may appoint one or more deputies to assist him in the collection of the taxes due from railroad corporations, and may take such bond and security from the person so appointed as he deems necessary for his indemnity, and shall in all cases be liable and accountable for the proceedings and misconduct of his deputies in office. *Provided*, That the deputies appointed by the provisions of this act shall in no case be entitled to or receive from the state any fee, charge or salary.

May appoint deputies.