

son owning or operating any telephone or telephone lines within this state.

SEC. 6. For the purpose of securing to the state the payment of the aforesaid taxes or sums, the state shall have a lien upon each and all of the telephone lines and instruments for or on account of the operation of which such tax, sum or per centum shall become payable, which said liens hereby created shall have and take precedence of any or all other liens, demands, decrees and judgments upon or against said property, or against the party by which said tax, sum or per centum shall be payable, and which lien hereby created may be enforced by the sale of any such property to which said lien may attach, by the state treasurer in the manner prescribed by section one hundred and thirty-one (131) of chapter eleven (11) of the general statutes of eighteen hundred and seventy-eight (1878), relating to telegraphs, and telegraph companies, or by other process of law.

Lien upon all lines for taxes.

SEC. 7. All acts or parts of acts inconsistent with the foregoing are hereby repealed.

SEC. 8. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved March 3, 1887.

CHAPTER 139.

[H. F. No. 9.]

AN ACT TO PROVIDE FOR THE TAXATION OF TELEGRAPH COMPANIES.

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

SECTION 1. That each and every telegraph company, corporation, association, partnership, or person owning or operating, or which shall hereafter own or operate within this state, for hire or compensation, any telegraph or telegraph line, the rate and manner of taxation of which for any purpose has not been fixed and prescribed by special charter granting such franchise, shall on or before the first (1st) day of February, one thousand eight hundred and eighty-eight (1888), and annually thereafter, on or before the first (1st) day of February in each year, pay into the treasury of this state two (2) per centum of the gross earnings of said company, corporation, association, partnership or person, earned upon business done wholly within this

Taxation of telegraph companies.

state during the year ending upon the first (1st) day of July immediately preceding the day upon which payment shall be made as aforesaid; which payment shall be in lieu of and in full payment of all taxes and assessments of every description levied upon or payable by said company, corporation, association, partnership or person, by virtue of any law of this state, upon all personal property, rights and privileges, immunities or franchises owned and used by said company, corporation, association, partnership or person in the operation or management of its, their or his business as a telegraph company or telegraphing within this state.

Report of
business must
be filed with
state auditor.

SEC. 2. For the purpose of ascertaining the gross earnings aforesaid, each and every such telegraph company, corporation, association, partnership or person doing business within this state as aforesaid shall, on or before the first (1st) day of September, A. D. one thousand eight hundred and eighty-seven (1887), and annually thereafter on or before the first (1st) day of September of each and every year, make and transmit to the state auditor of the state of Minnesota, at his office in the capitol at St. Paul, a full and true report and statement, under oath, of the proper officer of said company, corporation, association, partnership or by said person, of the affairs of their said business, as it existed on the first (1st) day of July immediately preceding the making of such report; specifying:

First—The number of miles of route over which business is done in this state.

Second—The value of all wires, poles, fixtures and instruments in use in this state.

Third—The value of all other personal property owned within this state.

Items specified
in report.

Fourth—The value of all real estate owned within this state.

Fifth—The number of persons actually employed within this state.

Sixth—The number of telegraph offices or stations occupied within this state.

Seventh—The amount paid employes for services rendered within this state.

Eighth—The amount paid for rent of offices within this state.

Ninth—The amount paid for repairing lines and instruments within this state.

Tenth—The amount paid for all other expenses in the management and operation of its, their or his said business within this state.

Eleventh—The gross earnings on all business done wholly within this state.

SEC. 3. The said state auditor may make and propound

to such telegraph company, corporation, association, partnership or person, any additional interrogatories relating to the condition, operation, management, and control of its, their or his said business and lines, which shall be answered by such companies, corporations, associations, partnerships and persons in the same manner as those specified in the foregoing section.

State auditor may interrogate as to particulars.

SEC. 4. The property; books, records, accounts, papers and proceedings so far as they relate to the condition, operation or management of said telegraph companies, corporations, associations, partnerships or persons, shall, at all times during business hours, be subject to the examination and inspection of the said state auditor or any person appointed by him for such purpose, and he or they shall have power to examine under oath or affirmation any and all directors, officers, managers, agents and employes of any such telegraph company, corporation, association, partnership or other person concerning any matter relating to the condition and management of such business.

Books, etc., subject to examination by state auditor.

SEC. 5. Every telegraph company, association, corporation, partnership or person, or any of its, their, or his officers, managers, agents or employes who shall willfully neglect or refuse to make and furnish any report required in this act, at the time herein required, or who shall unlawfully and willfully hinder delay or obstruct said state auditor, or his legal representative, in the discharge of his duties hereby or hereinafter imposed upon him, shall forfeit and pay a sum of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) for each offense, to be recovered in a civil action upon complaint of said state auditor and in his name, for the use and benefit of the state of Minnesota. And every such telegraph company, corporation, association, partnership or person, and every officer, manager, agent or employe thereof shall be liable to a like penalty for every period of ten (10) days it, they or he shall willfully neglect or refuse to make such report. And any person who shall in any affidavit, report, statement or examination provided for or required in this act, intentionally or knowingly swear falsely to any matter to which the same or either of them relate, shall be deemed to have committed the crime of perjury, and be punished accordingly.

Penalty for neglect to comply with provisions of this act.

SEC. 6. The state auditor shall, on or before the first (1st) day of January of each year, immediately following the filing of each report or statement hereinbefore mentioned, make and file with the state treasurer a report showing the amount of tax or payment due and payable from each and every such company, corporation, association, partnership or person owning or operating any telegraph or telegraph line within this state.

State auditor to file report showing amount of tax.

Taxes a lien upon the property.

SEC. 7. For the purpose of securing to the state the payment of the aforesaid taxes or sums, the state shall have a lien upon each and all of the telegraph lines and telegraphs on account of which, or for and on account of the operation of which such tax, sum or percentum shall become payable, and upon all the property, estate and effects whatsoever, real, personal and mixed of the company, corporation, association, partnership [or person] by or from which any such tax or percentum shall be payable; which said lien, hereby created, shall have and take precedence of any and all other liens, demands, decrees and judgments upon or against said property or against the party by which said tax, sum or per centum shall be payable; and such lien hereby created may be enforced by the sale of any such property to which such lien may attach, by the state treasurer in the manner prescribed by section one hundred and thirty-one (131) of chapter eleven (11) of the general statutes of one thousand eight hundred and seventy-eight (1878), or by other process of law; *Provided*, This act shall not apply to "District Telegraph Companies" whose business and operation is wholly confined to one (1) city or town.

When act to take effect.

SEC. 8. This act shall take effect and be in force from and after its passage.

Approved March 7, A. D., 1887.

CHAPTER 140.

[H. F. No. 320.]

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AN ACT TO PREVENT DECEPTION IN THE SALE OF DAIRY PRODUCTS, AND TO PRESERVE THE PUBLIC HEALTH, BEING SUPPLEMENTARY TO AND IN AID OF CHAPTER ONE HUNDRED AND FORTY-NINE (149) OF THE LAWS OF ONE THOUSAND EIGHT HUNDRED AND EIGHTY-FIVE (1885), ENTITLED "AN ACT TO PROHIBIT AND PREVENT THE SALE OR MANUFACTURE OF UNHEALTHY OR ADULTERATED DAIRY PRODUCTS."

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

Dairy products

SECTION 1. No person or persons shall sell or exchange, or expose for sale or exchange any unclean, unhealthy, adulterated or unwholesome milk, or shall offer for sale any article of food made from the same, or of cream from the same. This provision shall not apply to pure skim cheese