

visions of this act. All the moneys hereby appropriated shall be paid out upon the order of the state auditor drawn upon the state treasurer in favor of the persons entitled thereto.

SEC. 3. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

#### CHAPTER 314.

H. F. No. 876.

*An act to provide for the imposition and collection of a proportionate earnings tax upon the gross earnings of all property within the State of Minnesota of all telephone companies or owners whose lines are in or extend into or through said state, in lieu of other taxes.*

Tax on gross earnings of telephone companies.

Be it enacted by the Legislature of the state of Minnesota.

SECTION 1. That any person or persons, copartnership, association or corporation now or hereafter organized under the laws of this state, or any copartnership or association or corporation now or hereafter organized under the laws of any other state, territory or country, owning, operating and conducting telephones and telephone lines which are in or extend into, in or through this state, and carrying on a general telephone business and giving a general service in this state, shall pay into the state treasury on or before the first day of January in each year the sum of three (3) per cent. of his or their or its gross earnings, which said payment shall be in lieu of all other taxes and assessments whatever upon each said telephone company or system, its appurtenances and appendages, and upon all its property held or used for, in or about the construction, repairing, renewal, maintaining and operating its system or lines and also upon the capital stock of any such association or corporation or the income of any such person or persons.

3 per cent tax in lieu of other taxation.

SEC. 2. For the purpose of ascertaining the gross earnings aforesaid, an accurate account of all such earnings shall be kept by such owner, owners, copartnership, association or corporation, and an abstract thereof shall be furnished by such owner or owners, copartnership, association or corporation to the treasurer of this state on or before the 15th day of December in each year. The truth of such abstract shall be verified by the oath of such owner or by the president and treasurer of said association or corporation, and for the purpose of

Report of gross earnings to be made to state treasurer annually.

Governor or other authorized person may ascertain correctness of statement.

ascertaining the correctness of such abstract full power is vested in the governor of this state, or in any other person by law authorized to administer an oath, to examine under oath the officers of any such association or the person or persons owning and operating said telephone lines. If any person so examined by the governor or such other authorized person or officer shall knowingly swear falsely concerning any of the matters aforesaid, every such person or officer shall be deemed to have committed perjury, and in order to secure to the state the aforesaid three (3) per cent. tax, it is hereby declared that the state shall have a lien upon all and singular the property, estate and effects of any such telephone company or system or lines. The lien hereby declared and secured to the state shall have and take precedence of all demands, decrees and judgments against such owner, association or corporation.

State lien on property to secure payment of tax.

SEC. 3. All acts inconsistent with the provisions hereof are hereby repealed.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved April 23, 1897.

H. F. No. 192.

## CHAPTER 315.

Sale and lease of mineral and other lands.

*An act to amend section four (4) of chapter twenty-two (22) of the general laws of 1889, relating to the sale and lease of mineral and other lands belonging to the State of Minnesota.*

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

Amended.

SECTION 1. That section four (4) of chapter twenty-two (22) of the general laws of the state of Minnesota for the year 1889, be and the same is hereby amended by adding to said section the following, viz.:

Rebate and repayment of royalty.

*Provided*, that any lessee of state lands leased for the purpose of mining ore thereon shall be entitled to receive the rebate and repayment of the royalty herein provided upon producing to the state auditor full and satisfactory evidence under such rules and regulations as shall be prescribed by the auditor and approved by the governor of this state, that the iron ore upon which such rebate and repayment is claimed was actually mined upon such state lands and was actually smelted or manufactured in a smelting or manufacturing plant within the state of Minnesota, and that the smelter or