

\$1,500 appropriated for injuries at Rochester asylum.

SECTION 1. That the sum of fifteen hundred (1,500) dollars be and the same is hereby appropriated out of any money in the state treasury, not otherwise appropriated, for the relief of Joseph McKnight, for personal injuries sustained by him while a patient at the Rochester state hospital for the insane at Rochester, Minnesota, during the year A. D. eighteen hundred and ninety-five (1895), whereby he was injured by overt acts of attendants, and incapacitated from following his profession as an attorney at law for life.

SEC. 2. The state auditor is hereby directed, immediately after the passage and upon the approval of this act, to draw his warrant on the state treasurer for fifteen hundred (1,500) dollars in favor of and deliver the same to said Joseph McKnight.

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

Approved April 20th, 1899.

H. F. No. 23.

## CHAPTER 317.

Express companies; taxation of.

*An act to amend section six (6) of chapter three hundred and nine (309) of the General Laws of eighteen hundred and ninety-seven (1897), relating to the taxation of express companies.*

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

Sec. 6, c. 309, Laws 1897, amended.

SECTION 1. That section six (6) of chapter three hundred and nine (309) of the General Laws of eighteen hundred and ninety-seven (1897) be amended to read as follows:

State auditor to draw on for 5 per cent of gross receipts.

Section 6. It shall be the duty of the state auditor on or before the fifteenth (15th) day of March of each year to make his draft on such express companies for the sum in the nature of a tax to be computed by taking five (5) per centum of the amount fixed by the state auditor under the provisions of section four (4) of this act as the gross receipts of such companies for business done between points within the State of Minnesota for the year ending the last day of December next preceding, as reported to the state auditor, and place the said draft in the hands of the state treasurer for collection, which shall be in lien of all taxes upon all personal property of any express company so paying the same.

Collection of same by state treasurer.

All taxes collected by state treasurer under the provisions of this act shall be paid into the state treasury and be accredited to the general revenue fund.

Proceeds to  
go to state  
treasury.

If any express company fails or refuses to pay said tax within sixty (60) days after a demand therefor shall have been made by the state treasurer, he shall thereupon add to the tax due a penalty of ten (10) per cent, thereon for each subsequent month in which the tax remains unpaid; and if such taxes are not paid within sixty (60) days after demand therefor by the state treasurer, he shall distrain sufficient goods and chattels belonging to such company charged with such taxes to be found within the State of Minnesota sufficient to pay the same, together with the penalty accrued thereon.

Refusal to  
pay; penalty.

The state treasurer shall immediately proceed to advertise the property distrained by him, by a notice to be published in two (2) newspapers, printed in the County of Ramsey, stating the time and place where the property will be sold; and if the taxes for which such property is distrained and the penalties accruing thereon are not paid before the time appointed for such sale, which shall not be less than ten (10) days after the taking of such property.

Seizure and  
sale of prop-  
erty.

The state treasurer, or his deputy, shall proceed to sell such property at such public vendue, or so much thereof as will be sufficient to pay such taxes and penalties and the cost of such distress and sale.

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

Approved April 20th, 1899.

## CHAPTER 318.

S. F. No. 877.

*An act to appropriate money for the support of manual training in the state training schools for boys and girls.*

State training  
school; manu-  
al training in.

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

SECTION 1. There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated for the support of manual training in the State Training school for the fiscal year ending July thirty-first (31st), nineteen hundred (1900), the sum of fifteen hundred dollars (\$1,500); and for the fiscal year ending July thirty-first (31st), nineteen hundred and one (1901), the sum of fifteen hundred dollars (\$1,500).

\$1,500 appro-  
priated for  
manual train-  
ing.

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

Approved April 20th, 1899.