er personal taxes of every nature against such freight line company, and shall be credited to the general revenue fund in the state treasury.

SEC. 7. If any freight line company shall fail to make When the report herein required, the state auditor shall pro- fail to ceed upon the best information he may be able to obtain to make a statement for such company, to be laid before the state board of assessment, as hereinbefore provided; and shall notify such company by registered letter of his action. Any such company may appear and be heard, as hereinbefore provided; but when the assessment is made the state board shall add to the amount of the tax ten per cent as a penalty for the failure of such company to make its report. And if any such freight line company shall fail to pay the tax levied against it as hereinbefore provided, the attorney general shall proceed by action, in the name of the state, against such company, to collect the same, together with a penalty of ten per cent on the total amount of such tax and costs of suit.

SEC. 8. All acts and parts of acts in relation to the assessment and taxation of freight line companies, or in conflict with the provisions of this act, are hereby repealed.

SEC. 9. The state auditor shall furnish, upon application, the blanks to be used in making the statement called for by this act.

Sec. 10. This act shall take effect and be in force from and after its passage.

Approved April 21, 1903.

CHAPTER 377

H. F. No. 532,

An act to authorize the various counties of the state to bounty. pay bounties for killing crows.

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

SECTION I. The board of county commissioners of County commissioners the various counties of the state may authorize the destruction of crows at the expense of the county, and by destruction. resolution provide for the payment of a bounty not exceeding 10 cents for each crow killed during the periods between the fifteenth day of May and the fifteenth day of June, and between the fifteenth day of August and the fifteenth day of September of any year.

Proof made to county auditor. SEC. 2. Upon proof being made to the cost of the destruction of said crows within the county and the exhibition of the same to him, he is authorized to issue a warrant upon the county treasurer of the county, payable out of any general fund, in payment of the amount provided for in said resolution; and said treasurer is authorized to pay the same. Upon the issuance of such warrant the county auditor is directed to cause to be removed one of the feet of each of said birds before returning them to the party entitled to such bounty.

Provided, that the resolution passed by the board of county commissioners provided for by section I shall be in force and effect only during the calendar year in which it shall be adopted; but the same may be annually re-

newed.

May designate part of county. The board of county commissioners may in the said resolution designate the whole county or any part thereof, or any part of any township or town in said county, as the territory to which the provisions of said resolution shall apply, and may restrict the provisions of said resolution to any part of the said county or any part of any township or town within the same.

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

Approved April 21, 1903.

II. F. No. 547.

Management of county jail.

CHAPTER 378.

An act to amend section nine (9), chapter one hundred and fifty-seven (157) of the laws of Minnesota for the year of 1893, being section seven thousand four hundred and twenty-five (7425) of the General Statutes of 1894, entitled, "An act to regulate the construction and management of county jails," as amended by chapter three hundred and sixty-three (363) of the General Laws of the State of Minnesota for the year of 1901.

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

Section 1. That section nine (9) of chapter one hundred and fifty-seven (157) of the laws of Minnesota for the year 1893, being section seven thousand four hundred and twenty-five (7425) of the General Statutes of 1894, as amended by chapter three hundred and sixty-three (363) of the laws of Minnesota for the year 1901,