

Said sum to be expended under the supervision of the town board of supervisors of said town.

The sum of four hundred (400) dollars to aid in constructing, draining and building roads in the towns of Farming and Munson, one-half to be expended under the supervision of the town board of supervisors of the town of Farming, and one-half under the supervision of the town board of supervisors of Munson.

The sum of one hundred and fifty (150) dollars, to aid in the building and repairing of a road beginning in the village of New Paynesville and terminating at Koronis Park, in section twenty-one (21), township one hundred and twenty-two (122), range thirty-two (32).

Said sum to be expended under the supervision of the town board of supervisors of the town of Paynesville.

The sum of one hundred (100) dollars to aid in repairing a road in section twenty-one (21), in the township of Lake George.

Said sum to be expended under the direction of the board of supervisors of said town.

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

Approved April 19, 1907.

CHAPTER 250—H. F. No. 22.

An Act to provide for the taxation of freight line companies.

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

Freight line company defined.—Section 1. That any person or persons, joint stock association or corporation, whether organized or incorporated, engaged in the business of operating cars, not otherwise listed for taxation in Minnesota for the transportation of freight (whether such freight be owned by such company or any other person or company), over any railway line or lines, in whole or in part, within this state, such line or lines not being owned, leased or operated by such company, whether such cars be termed box, flat,

coal, ore, tank, stock, gondola, furniture or refrigerator car, or by some other name, shall be deemed a freight line company.

27 C 250 §2
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To make annual statement of gross earnings.—Sec. 2. Every freight line company, person or persons, joint stock association or corporation engaged in the business of operating cars in this state as defined in section one (1), shall, annually between the first day of January and the first day of February, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer of such association or corporation, if an association or corporation, make and file with the state auditor of this state a statement showing the total gross earnings received from all sources from the operation of such freight car lines within this state, for the year ending December thirty-first (31st), next preceding.

Gross earnings defined.—Sec. 3. The term "the total gross earnings received from all sources from the operation of such freight car lines within this state," as used in section two (2) of this act is hereby declared and shall be construed to mean all earnings on business beginning and ending within the state, and a proportion, based upon the proportion of mileage over which such business is done, of earnings on all interstate business passing through, or into or out of the state.

27 C 250 §4
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State auditor to make draft for 4 per cent. on gross earnings—disposition.—Sec. 4. It shall be the duty of the state auditor on or before the fifteenth (15th) day of February of each year to make his draft on such freight line company, person or persons, joint stock association or corporation, for a sum in the nature of a tax at four (4) per centum upon the gross earnings of such freight line company 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 lieu of all taxes upon all property of any freight line company so paying the same. All taxes collected by the state treasurer under the provisions of this act shall be paid into the state treasury and be credited to general revenue fund.

Penalty for non-compliance—provisions for enforcement.—Sec. 5. If any freight line company fails or refuses to pay said tax within thirty (30) 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 remain 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. The state treasurer shall immediately proceed to advertise 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, 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 costs of such distress and sale.

Sec. 6. All acts and parts of acts inconsistent with this act are hereby repealed.

Sec. 7. This act shall take effect and be in force from and after its passage.

Approved April 19, 1907.

CHAPTER 251—H. F. No. 148.

An Act to amend sections one and two of chapter 136 of the General Laws of Minnesota, 1903, to provide for the erection of a Monument to Minnesota troops, in the National Military Park of Vicksburg.

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

Monuments to 3rd, 4th and 5th Minnesota Regiments.—

Section 1. That section one of chapter 136 of the General Laws of 1903, be amended so as to read as follows:

Section 1. That there be constructed and erected a suitable monument to the Third, Fourth and Fifth regiments of Minnesota volunteers, and of the First Minnesota battery in the National Military Park at Vicksburg; and in addition three bronze tablets, one on or near the position where the