

CHAPTER 453—H. F. No. 562.

An Act to amend Section 44 of Chapter 344 of the General Laws of 1905, being an act for the preservation, propagation, protection, taking, use and transportation of game and fish, and certain harmless birds and animals.

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

Not to fish within fifty feet of fishway.—Section 1. That section 44 of chapter 344 of the General Laws of Minnesota for the year 1905, be amended so as to read as follows :

No person shall catch, take or kill any fish in any lake or stream within fifty (50) feet of any fishway and then only with hook and line, or have in his possession or under his control any fish so caught, taken or killed.

Approved April 23, 1909.

CHAPTER 454—H. F. No. 664.

An Act providing for the taxation of all railways, except street railways and ordinary commercial steam railroads, and providing for the distribution of the taxes paid by such railways.

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

Defining railroad companies.—Section 1. All companies operating railroads or railways in the state of Minnesota, except street railways, shall be deemed railroad companies within the meaning of section 1003, Revised Laws of 1905, and chapter 253, General Laws 1903.

Taxes.—Sec. 2. All taxes paid into the state treasury by such railroad companies as defined in section 1 of this act which are not ordinary commercial steam railroads, shall be apportioned and distributed as hereinafter provided.

To report gross earnings to tax commission—Determination of amount—How entered by tax commission.—Sec. 3. Each such railroad company, that is, those not operating an ordinary commercial steam railroad, at the same time that it reports its gross earnings and income, shall report to the Minnesota tax commission the approximate amount of its gross earnings and income derived from the business contributed to such railway by each city, village, town and taxing district in or through which it operates its line, and such commission from such reports and from all evidence, information and statistics obtainable shall ascertain and determine as nearly as may be the amount of the gross earnings

of each line of such railways contributed by or derived from each city, village, town and taxing district in or through which such railway is operated for the calendar year preceding the time of making the report of such gross earnings as required by law.

In determining the amount of all gross earnings contributed by or derived from the property and operation of such railways in each such city, village, town or taxing district said tax commission may, among other things, consider the relative use of such railway property in each such city, village, town or taxing district in connection with the entire use of the property of such railway for operating the same, and for all other purposes and also what the proportion of such business arising in each such city, village, town or taxing district is to the entire business of such railway company.

The total gross earnings of such railway shall be entered upon the records of such tax commission opposite to the name of each city, village, town or taxing district within which any such railway is operated or any property owned or operated for or in connection with such railway, and there shall also be entered opposite the name of each such municipality the amount of gross earnings which such commission shall ascertain and determine was contributed to the total gross earnings by or derived from the property and use of such railway in such city, village, town or taxing district as above ascertained, and also the amount of the taxes to be paid by such railway company, by reason of the proportion of gross earnings and income derived from each such city, village, town or taxing district.

Tax commission to apportion to each city, etc.—Sec. 4. The said tax commission, as soon as it shall have apportioned such taxes among the several cities, villages, towns and taxing districts contributing to the gross earnings and income of each such railway company, shall make its order apportioning to each city, village or town as aforesaid the proportionate amount of taxes paid by such railway, on account of the business derived from or contributed by each such city, village, town or taxing district.

To file with state auditor and state treasurer and county auditor—County auditor to report percentage—Duty of state auditor—Division of taxes.—Sec. 5. The Minnesota tax commission shall make and certify a statement in triplicate of such apportionment and division of the gross earnings and taxes of each such railroad company and file one of such statements with the state auditor, one with the state treasurer and one with the county auditor of each county in which any such railway line or property thereof used for railway purposes is situated.

Each such county auditor shall thereupon report to the state auditor what the per cent of the state tax in each such city, village, town or taxing district is to the entire taxes of such city, village, town or taxing district.

The state auditor shall deduct from the total amount apportioned to each such city, village or town the amount due the state as indicated by such statement, and shall draw his warrant upon the state treasury for the balance of the amount of such taxes due to each county and to each of the cities, villages, towns and taxing districts of such county in favor of the treasurer of such county, and shall transmit the same to each county treasurer and shall advise the county auditor of each such county of the payment thereof.

Thereupon the county auditor of each such county shall apportion, distribute and give due credit for such money so transmitted to the treasurer, and the county treasurer of each such county shall pay the same to the several taxing districts as they may be entitled thereto, and, in case the same is applicable to several funds, to the particular fund to which the real estate taxes of such taxing district are apportioned and divided.

The taxes on the property of each such railroad company so received shall in all cases be apportioned and divided the same as if paid as a tax upon real estate situated in the respective taxing districts in which such railway line or the property thereof used for railway purposes is situated.

Not to modify or amend existing laws.—Sec. 6. Nothing herein contained shall in any manner modify or amend any existing law so far as it applies to the taxation of street railways or ordinary commercial steam railroads, nor in any manner affect or change the apportionment of any of the taxes upon the gross earnings of such ordinary commercial steam railroads.

Sec. 7. All acts and parts of acts inconsistent herewith are hereby repealed.

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

Approved April 22, 1909.

CHAPTER 455—H. F. No. 683.

An Act to amend Section 1361 of the Revised Laws of 1905, defining the value of teachers' certificates issued by the State University and diplomas from the State Normal Schools, and to repeal Section 1369 of the Revised Laws of 1905, relating to the validity of teachers' certificates issued by the State University.

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

Validation of certificates from state university.—Section 1. That section 1361 of the Revised Laws of 1905 be and the same is hereby amended to read as follows: