

deputies as compensation and mileage for the preceding month, also the items and amounts of all expenses necessarily incurred by him in the performance of his duties, including the cost of blanks, stationery, postage, travel and instruments furnished for testing and branding oils, and such salaries, mileage and expenses being duly audited shall be paid by the state.

Violation a misdemeanor.—Sec. 14. Any person, firm or corporation wilfully violating any of the terms of this act is hereby declared guilty of a misdemeanor.

Sections repealed.—Sec. 15. All acts or parts of acts conflicting with any of the preceding sections of this act are hereby repealed; and this act shall take effect and be in force from and after July 2, 1909.

Approved April 24, 1909.

CHAPTER 503—H. F. No. 1101.

An act to amend three thousand three hundred sixty-nine (3369) of the Revised Laws of 1905, relating to the survey and platting of lands.

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

Publication required—Not applicable to certain villages.—

Section 1. That section three thousand three hundred sixty-nine (3369), Revised Laws of 1905, be and the same is hereby amended so as to read as follows:

“Section 3369. Upon the application of an owner of land included in any plat, and upon proof that all taxes assessed against such land have been paid, and a notice hereinafter provided for given, the district court may vacate or order all or any part of such plat, and adjudge the title to all streets, alleys and public grounds to be in the persons entitled thereto; but streets or alleys connecting separate plats or lying between blocks or lots, shall not be vacated between such lots, blocks or plats as are not also vacated, unless it appears that the street or alley or part thereof sought to be vacated is useless for the purpose for which it was laid out.

The petitioner shall cause two weeks' publication to be at least ten days before the term at which it shall be heard.

The court shall hear all persons owning or occupying land that would be affected by the proposed vacation, and if, in the judgment of the court, the same would be damaged, the court may determine the amount of such damage and direct its pay-

ment by the applicant before the vacation or alteration shall take effect.

A certified copy of the order of the court shall be filed with the county auditor, and recorded by the register of deeds: *provided*, however, that the district court shall not vacate or alter any street, alley or public ground dedicated to the public use in or by any such plat in any city, town or village organized under a charter or special law which provides a method or procedure for the vacation of streets and public grounds by the municipal authorities of such city, town or village.

Provided, that the provisions of this act shall not apply to nor be affected in any city of the first class having and operating under a special charter.

Approved April 24, 1909.

CHAPTER 504—H. F. No. 693.

An Act relating to the returns to be made to the Minnesota Tax Commission and the public examiner by companies, joint stock associations, copartnerships, corporations or individuals required by law to pay taxes to the state upon a gross earnings basis; prescribing the time when such report shall be made, providing penalties for failure to make same and authorizing the public examiner, with the approval of the Minnesota Tax Commission, to prescribe a uniform system of accounting relating to such gross earnings.

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

Itemized statement to be furnished to tax commission and public examiner.—Section 1. On or before Feb. 1st of each year, every company, joint stock association, co-partnership, corporation or individual, required by law to pay taxes to the state upon a gross earnings basis, shall make and furnish an itemized statement to the Minnesota tax commission and a duplicate to the public examiner, in such form as the public examiner, with the approval of the tax commission, may prescribe, containing a true and just return of the gross earnings for and during the year ending Dec. 31st preceding, verified by the person constituting such company, if a person, or by its president, secretary, treasurer, superintendent, or chief officer in this state, if an association or corporation.

Such gross earnings shall be computed in accordance with the method prescribed by law.

Tax commission to certify to state auditor—Letter to make draft and hand to treasurer.—Sec. 2. The Minnesota tax com-