

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.

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#### 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-

mission shall certify such returns of gross earnings with a statement of the per cent and amount due thereon, to the state auditor, who shall then make his draft on such company, joint stock association, co-partnership, corporation, or individual, for the amount of taxes due, and place the same in the hands of the state treasurer for collection.

**Failure to make report—Penalty—Tax commission to fix amount of earnings and tax.**—Sec. 3. If any such company, joint stock association, co-partnership, corporation or individual fails to make return of its gross earnings, and the whole thereof, at the time and in the manner in this chapter provided, the Minnesota tax commission shall notify them of such neglect or default; and if the same continues for thirty days after the service of such notice, such company, joint stock association, co-partnership, corporation, or individual shall be subject to a penalty in an amount equal to twenty-five per cent of the tax imposed upon them, to be added to and collected with such tax; and if there be such neglect or default to make such return for thirty days after the service of such notice, the Minnesota tax commission shall fix the amount of such gross earnings and tax, together with such penalty, upon the best evidence they can obtain, and enter the amount of such gross earnings, tax and penalty in the books of their office, and certify a return thereof, including the amount of such gross earnings so fixed, tax and penalty, to the state auditor, who shall proceed as provided in section two hereof.

Such entry shall stand in place of the report required by law to be made by such company, joint stock association, co-partnership, corporation, or individual, and the same, or a certified copy thereof, shall, in all courts of the state, for all purposes, be prima facie evidence of the correctness and validity of such tax, or percentage, and penalty, and also the liability of the defendant therefor.

The certificate of the treasurer that any such tax or percentage of gross earnings is unpaid and due from any such company, joint stock association, co-partnership, corporation, or individual, and of the amount thereof, and of such penalty, shall be sufficient warrant for the collection, by sale or otherwise, of such tax or percentage of gross earnings, or any part thereof: *provided*, that nothing herein contained shall be held to repeal any law providing for the payment of interest upon any delinquent taxes.

**Uniform system of accounting—Not to conflict with interstate commerce commission system.**—Sec. 4. The public examiner, with the approval of the tax commission, shall have authority and power to prescribe a uniform system of accounting for such companies, joint stock associations, co-partnerships, corporations or individuals and the manner and method of keeping the

same relating to the various items constituting or forming a part of said gross earnings.

*Provided*, that in case any such person, company, association, co-partnership or corporation shall be required by the interstate commerce commission of the United States government to keep his, their or its books or accounts in a manner prescribed by such interstate commerce commission, then the method of accounting prescribed by said public examiner for such person, company, association, co-partnership or corporation shall conform as nearly as practicable to the method of accounting prescribed by such interstate commerce commission.

**Violations to be reported.**—Sec. 5. Any evasions or violations of the law in respect to such gross earnings, which the public examiner may discover as a result of his investigations, shall be by him reported to the governor, and a similar notice, which shall also contain a summary of the errors and omissions in such gross earnings tax return, shall be reported by him to the Minnesota tax commission forthwith.

Sec. 6. All other 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 24, 1909.

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#### CHAPTER 505—H. F. No. 1102.

*In Act to appropriate money out of the fund heretofore appropriated and set apart out of the general revenue fund in the state treasury to aid in building, constructing and repairing bridges and highways in this state, and to apportion such money among the several counties of this state, and to provide for the places and manner in which the same shall be expended.*

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

**Appropriations for roads and bridges in the various counties of Minnesota.**—Section 1. That the sums hereinafter named be and the same are hereby appropriated for each of the two fiscal years ending July 31st, 1910, and July 31st, 1911, unless herein otherwise specified, out of the money in the state treasury belonging to the fund heretofore appropriated and set apart under the provisions of chapter 91, General Laws of Minnesota for 1909, approved March 20th, 1909, to aid in building, constructing and repairing bridges and highways in the several counties of this state at and in the places hereinafter specified.