

for in more than one county, or if for any office to be voted for in only one county, upon payment of ten dollars to the county auditor thereof, the county auditor shall place the name of such candidate upon the primary election ballot of the party designated; *provided*, however, that candidates for the legislature shall pay ten dollars only to the secretary of state when the affidavit or petition is filed with him and ten dollars to the county auditor when filed with him.

Fees, how divided.—Sec. 2. That section 185 of Revised Laws, 1905, of the State of Minnesota, be amended to read as follows:

Section 185. Order of filing.—Fees, how disposed of.—The secretary of state and county auditor respectively shall number each affidavit and petition in numerical order as received. The auditor shall immediately pay to the city treasurer all fees paid by candidates for city offices, and all other fees received from candidates to the county treasurer. Immediately after the last day for filing nomination affidavits or petitions, the secretary of state shall divide the amount of all fees paid to him by candidates equally between the counties within which such candidates are to be voted for, and certify such division to the state auditor, who shall issue warrants therefor on the state treasurer for the amount due to each county.

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

Approved March 24, 1909.

CHAPTER 96—H. F. No. 247.

An Act to amend section 801 of Chapter 11, Revised Laws 1905, relating to the abatement and refundment of taxes.

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

Tax commission given extension of powers as to abatement and refundment of taxes.—Section 1. Section 801 of Revised Laws 1905 is hereby so amended as to hereafter be and read as follows, to wit:

801. Supervisory powers of Minnesota Tax Commission.—The Minnesota Tax Commission shall prescribe the form of all blanks and books required under this chapter. It shall hear and determine all matters of grievance relating to taxation. It shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as it may deem just and equitable, and to order the refundment in

whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. *Provided*, however, that application therefor shall be submitted to it with a statement of facts in the case and the favorable recommendation of the county board and county auditor of the county wherein such tax was levied or paid. Except that in the case of gross earnings taxes, the application in the premises may be made directly to the tax commission and without the favorable action of the county board and county auditor. But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction: Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made therein.

Approved March 24, 1909.

CHAPTER 97—H. F. No. 369.

An Act to amend sections 2 and 4 of Chapter 250, General Laws 1907, relating to the taxation of freight line companies.

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

Freight line companies to report annually before March 1.
Section 1. That Section 2 of Chapter 250, General Laws of 1907, be and the same is hereby amended to read as follows:

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 March under 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.