

CHAPTER 453—H. F. No. 448.

An Act to pay for the printing of a condensed annual report of the state treasurer, to legalize payments heretofore made for such purpose and to prevent the use of the general appropriation to the printing commission for that purpose.

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

Section 1. \$1,823.25 for publishing report of state treasurer.—The sum of \$1,823.25 is hereby appropriated for the purpose of paying for the publication of a condensed annual report of the state treasurer in the St. Paul Tagliche Volkszeitung on Monday, January 6, 1913.

Sec. 2. Previous payments legalized.—All payments of money which have been heretofore made for the publication in a newspaper in the city of St. Paul of a condensed annual report of the state treasurer which have been made at any time heretofore are hereby legalized, approved and confirmed.

Sec. 3. Printing commission not to use its funds for payment of future publications.—No part of the general appropriation of the printing commission shall at any time be paid for the publication of a complete and detailed report of the state treasurer, either in the volumes of the acts of the legislature or in a newspaper printed at St. Paul, which detailed report contains and is composed of detailed statements of all moneys drawn from the treasury during the preceding year, for what purpose and to whom paid, and by what law authorized; and also of all moneys received, and by what authority and from whom. All payments for the publication of such detailed statement shall be made by a special appropriation therefor.

Approved April 23, 1913.

CHAPTER 454—H. F. No. 537.

An Act amending Sections Ten Hundred Thirteen (1013) and Ten Hundred Nineteen (1019), Revised Laws of year Nineteen Hundred and Five (1905), relating to the taxation of express companies.

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

Section 1. Express companies to furnish tax commission with annual report of gross earnings.—That Section Ten Hundred Thirteen (1013), Revised Laws Nineteen Hundred and Five (1905) be and hereby is amended so as to read as follows:

Annually on or before February 1st of each year every such express company shall make and furnish to the Minnesota tax commission, with a duplicate to the public examiner, an itemized

statement, in such form as the public examiner, with the approval of the Minnesota tax commission may prescribe, containing a true and just return of the gross earnings, for and during the year ending December 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, containing the following facts:

1. The name of the company.
2. The nature of the company, whether a person or persons, or association or corporation, and under the laws of what state or country organized.
3. The location of its principal office.
4. The name and post-office address of the president, secretary, auditor, treasurer, and superintendent or general manager.
5. The name and post-office address of the chief officer or managing agent of the company in this state.
6. The entire receipts, including all sums earned or charged, whether actually received or not, for business done within this state, including its proportion of gross receipts for business done by such company within this state in connection with other companies.
7. A statement of the amount actually paid by such express company for *and during the year mentioned* to the railroads within this state for the transportation of its freight within this state, showing the amount paid to each railroad company.

8. The entire receipts of the company for business done as defined in subdivision 6, after deducting the amounts paid for transportation of freight as defined in subdivision 7.

Sec. 2. Tax of eight per cent on gross earnings.—That Section Ten Hundred Nineteen (1019), Revised Laws Nineteen Hundred and Five (1905) be and hereby is amended so as to read as follows:

Every such express company shall be assessed a tax equal to eight per cent of its gross earnings as defined in subdivision 6 of Section Ten Hundred Thirteen (1013), Revised Laws of Nineteen Hundred and Five (1905), after deducting payments to railroads for the transportation of freight as defined in subdivision 7 of said section, and the same shall become due and payable to the state of Minnesota on March 1st thereafter; and the payment of such sum at said time shall be in full and in lieu of all taxes and assessments upon its property.

Sec. 3. This act shall be applicable to such earnings for the year 1913 and all subsequent years.

Approved April 23, 1913.