

CHAPTER 486—H. F. No. 876.

An Act to amend Section Seven Hundred Forty-four (744), Revised Laws of Minnesota for the year 1905, relating to the erection of waterworks and lighting plants for supplying water and light for public purposes in all villages in the state operating under special or general laws of the state.

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

Section 1. Village may erect heating, as well as other plants.

—That Section Seven Hundred Forty-four (744), Revised Laws of Minnesota for the year 1905, be and the same is hereby amended so as to read as follows:

“Section 744. Any village, whether governed by this chapter or otherwise, may erect waterworks, (AND) lighting plants and heating plants, for supplying water, (AND) light and heat for public purposes, or for the private use of its inhabitants, or both, and may conduct and control the same, and fix and collect proper and uniform charges for such private supply, or it may purchase or lease any such works or plant already erected, and operate the same for the purposes aforesaid. But no such erection, purchase, or lease shall be made without approval by the voters of the village, such as is required by law for the issuing of village bonds for like objects. The proposal so to do, and a proposal to issue bonds to raise money therefor, may be submitted either separately, or as a single question.”

Approved April 24, 1913.

CHAPTER 487—H. F. No. 890.

An Act to provide for the administration and enforcement of the gross earnings tax laws and to define the duties of state officials with reference thereto; providing for a system of accounting, reporting and recording taxable gross earnings, prescribing penalties for failure to report such earnings and pay taxes thereon, and repealing acts and parts of acts inconsistent herewith.

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

Section 1. Date and form of gross earnings reports.—On or before February 1st of each year, every company, joint stock association, co-partnership, corporation or individual, required by law to pay taxes to the state on 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, shall prescribe, containing a true and just report of the gross earnings for and during the year ending Dec. 31st preceding.