

CHAPTER 532—H. F. No. 449.

An act proposing an amendment to Section one (1), Article nine (9) of the constitution of the state of Minnesota relating to taxation.

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

The following amendment to article nine of the constitution of the state of Minnesota to take the place of section one relating to taxation is hereby proposed to the people of the state of Minnesota for their approval or rejection, which amendment when adopted shall be known as section one of said article nine, that is to say:

Section 1. The power of taxation shall never be surrendered, suspended or contracted away. Taxes shall be uniform upon the same class of subjects, and shall be levied and collected for public purposes, but public burying grounds, public school houses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property, and houses of worship, institutions of purely public charity, and public property used exclusively for any public purpose, shall be exempt from taxation, *and there may be exempted from taxation household goods, wearing apparel, agricultural products in the possession of the producer thereof, tools, implements and machinery and all real and personal property owned by county agricultural societies and used for holding agricultural fairs, to such an extent and in such manner as the legislature may determine. Taxes may be imposed on incomes, privileges and occupations which taxes may be graduated and progressive and the exemption of a reasonable amount of income from taxation may be provided, and such taxes may be in lieu of taxes on any class or classes of personal property as the legislature may determine:* Provided that the legislature may authorize municipal corporations to levy and collect assessments for local improvements upon property benefited thereby without regard to a cash valuation, and, provided further, that nothing herein contained shall be construed to affect, modify or repeal any existing law providing for the taxation of the gross earnings of railroads.

Sec. 2. Such proposed amendment shall be submitted to the people for their approval or rejection, at the general election for the year one thousand nine hundred and twenty, and the qualified electors of the state, in their respective districts may, at such elections, vote for or against such proposed amendment by ballot, and the returns thereof shall be made and certified within the time, such votes canvassed, and the result thereof declared in the manner provided by law with reference to the election of state officers, and if it shall appear thereupon that a majority of all electors voting at such election shall have voted for and ratified said amendment, as provided in the next section hereof, then the governor shall make proclamation thereof, and such amendment so ratified shall take effect and be in force as a part of the constitution.

Sec. 3. The ballots used at said election, on said proposed amendment, shall have printed thereon: "Amendment of article nine of the constitution, relating to taxation, to take the place of section one. Yes.....No....." Each elector voting upon such proposed amendment shall place a cross mark, thus, "X," in a space to be left on the ballot opposite the words "yes" and "no," according as he may wish to vote for or against said amendment, and his vote shall be counted in accordance with the expressed will of such elector, as provided by the election laws of this state.

Sec. 4. This act shall take effect and be in force from and after its passage.

Approved March 18, 1919.

CHAPTER 533—S. F. No. 515.

An act to amend Section 2226, General Statutes of 1913, relating to the taxation of railroad companies owning or operating any line of railroad situate within or partly within this state, and to provide for the submission of this act to the people of this state for their approval or rejection.

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

Section 1. That section 2226 of the General Statutes for 1913 be and the same hereby is amended so as to read as follows:

Section 2226. Every railroad company owning or operating any line of railroad situated within or partly within this state, shall, during the year 1913 and annually thereafter, pay into the treasury of the state, in lieu of all taxes, upon all property within this state owned or operated for railway purposes, by such company, including equipment, appurtenances, appendages and franchises thereof, a sum of money equal to five per cent of the gross earnings derived from the operation of such line of railway within this state.

On or before August 15, 1913, and annually thereafter, each such railroad company shall make, according to law, a true and just return of all such gross earnings for the six months ending June 30th next preceding, and the said tax of five per centum thereon shall become due and payable to the state of Minnesota in manner provided by law, on September 1st next thereafter.

On or before February 15, 1914, and annually thereafter, each such railroad company shall make, according to law, a true and just return of all such gross earnings for the six months ending December 31st next preceding, and said tax of five per centum thereon shall become due and payable to the state of Minnesota in manner provided by law, on March 1st next thereafter; and the payments of such sums at the times here-