have provided for the holding of an election as required by the provisions of this Section.

Sec. 3. Expense paid out of general fund.—The expense incurred in carrying out the provisions of this act may be paid out of any money in the general fund of the city, village or borough available for the purpise. If there is no money in such fund available, the bonds of the city, village or borough may be issued under and pursuant to the provisions of Chapter 10 of the General Statutes of Minnesota for 1913. The proposition of constructing a system of poles wires and cables and the proposition to issue bonds therefor may be submitted at the same election.

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

Approved March 16, 1921,

CHAPTER 93—S. F. No. 557.

An act authorizing the grantees of gas franchises in cities of this state now or hereafter having a population of more than fifty thousand inhabitants to use and occupy the streets, lanes, alleys, bridges, parks, and public grounds of said city for the purpose of extending and maintaining mains, conduits and tunnels to supply gas to any other immediately adjoining city and the inhabitants thereof, and exempting the earnings of the grantee in the latter city from gross carnings tax in and by the former.

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

Section 1. Gas companies may use pipes, etc., to supply gas to adjoining cities in certain cases.—That whenever in any city now or hereafter having a population of over 50,000 inhabitants (whether operating under a charter adopted pursuant to Section 36 of Article 4 of the State Constitution or otherwise) a franchise has heretofore been granted to any person, firm or corporation giving the right, privilege and authority to enter upon, use and occupy the streets, lanes, alleys, bridges, parks and public grounds of such city for the purpose of laying, maintaining, constructing, and operating pipes, tunnels and conduits for the purpose of supplying gas for any or all purposes to such city or its inhabitants, the grantee of such franchise is hereby given the right, privilege and authority during the life of such franchise to use the pipes, tunnels and conduits so constructed and maintained by it and to enlarge and extend the same for the purpose of supplying gas to any other city having a population of ten thousand inhabitants or less, or its inhabitants, which other city immediately adjoins the city which has granted such franchise, and the proceeds or earnings from gas so supplied to such adjoining city or its inhabitants shall not be subject to any gross earnings tax imposed, levied or collected by or in the city which has granted such franchise. This act shall apply and be effective, any provision of the charter or ordinance of said city notwithstanding.

Provided, however, that the provisions as to exemption from gross earnings tax shall not apply to gas supplied to any such adjoining city, where such gas has heretofore been supplied to such city and been subject to gross earnings tax by virtue of contract between the grantee and the city granting such franchise.

Provided further, that the exercise of the privileges provided for in this act by any grantee shall be subject to reasonable regulation by the city granting such franchise.

Provided further, that nothing herein contained shall be construed as granting to the grantee of such franchise any right or privilege within such adjoining city until and unless such grantee has first complied with all provisions of the charter and ordinances of such adjoining city in respect to obtaining a franchise therein.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved March 16, 1921.

CHAPTER 94-S. F. No. 787.

An act providing for the vacating of public grounds, streets, alleys, highways, or any part thereof, in cities of the fourth class, organized under Chapter 8, Laws 1895, whenever such public ground, street, alley, highway, or any part thereof, has not been used by the public for a period of twenty-five years or more.

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

Section 1. Streets, etc., vacated.—Whenever any public ground, street, alley, highway, or any part thereof, in any city of the fourth class, organized under chapter 8, Laws 1895, has not been used by the public for such public ground, street, alley or highway for a period of twenty-five years or more, the city council may, by a resolution passed by a three-fourths vote of the members elect, declare such public ground, street, alley, highway, or any part thereof, vacated, which resolution shall be published as in the case of ordinances.

- Sec. 2. Transcript filed.—A transcript of said resolution, duly certified by the city clerk, shall, before the same shall take effect, be filed for record and duly recorded in the office of the register of deeds of the county wherein the property is situated.
- Sec. 3. This act shall take effect and be in force from and after its passage.

Approved March 16, 1921.