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CHAPTER 295

RAILROAD COMPANIES; EXPRESS COMPANIES; FREIGHT LINE COMPANIES; SLEEPING CAR COMPANIES; TELEPHONE AND TELEGRAPH COMPANIES; AND TRUST COMPANIES

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295.01 DEFINITIONS. Subdivision 1. **Words, terms, and phrases.** Unless the language or context clearly indicates that a different meaning is intended, the following words, terms, and phrases, for the purposes of this chapter, shall be given the meanings subjoined to them.

Subdivision 2. **The gross earnings derived from the operation of such line of railway within this state.** The term "the gross earnings derived from the operation of such line of railway within this state," as used in section 295.02, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the state and a proportion, based upon the proportion of the mileage within the state to the entire mileage over which such business is done, of earnings on all interstate business passing through, into, or out of the state.

Subdivision 3. **Railroad companies.** All companies operating railroads or railways in the state of Minnesota, except street railways, shall be deemed railroad companies within the meaning of R. L. 1905, Section 1003, and Laws 1903, Chapter 253.

Subdivision 4. **Express companies.** Every person, company, joint stock association, or corporation, wherever organized or incorporated, engaged in the business of conveying to, from, or through this state, or any part thereof, money, packages, gold, silver, plate, or other articles by express shall be deemed to be an express company.

Subdivision 5. **Freight line company.** Any person, joint stock association, or corporation, wherever organized or incorporated, engaged in the business of operating cars or engaged in the business of furnishing or leasing cars, not otherwise listed for taxation in Minnesota, for the transportation of freight, whether such cars be owned by such company or any other person or company, over any railway or lines, in whole or in part, within this state, such line or lines not being owned,

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leased, or operated by such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture, or refrigerator car, or by some other name, shall be deemed a freight line company.

Subdivision 6. Gross earnings received from all sources from the operation of such freight car lines within the state. The term "gross earnings received from all sources from the operation of such freight car lines within the state," as used in section 295.24, is hereby declared and shall be construed to mean all earnings on business beginning and ending within the state and a proportion, based upon the proportion of mileage over which such business is done, of earnings on all interstate business passing through, into, or out of the state.

Subdivision 7. Sleeping car company. Every person, company, joint stock association, or corporation, wherever organized or incorporated, owning, operating, renting, or leasing to other companies sleeping cars, tourist cars, drawing-room cars, or parlor cars which are used on railroads within this state and for which an extra fare is charged in addition to the railroad fare for transportation shall be deemed a sleeping car company.

Subdivision 8. Gross earnings derived from the ownership, operation, renting, or leasing of cars by such sleeping car company within this state. The term "gross earnings derived from the ownership, operation, renting, or leasing of cars by such sleeping car company within this state," as used in section 295.29, is hereby declared and construed to mean all earnings on business beginning and ending within the state and a proportion, based upon the proportion of mileage within the state to the entire mileage over which such business is done, of earnings on all interstate business passing through, into, or out of the state.

Subdivision 9. Telegraph or telephone company. Every person, company, joint stock association, or corporation, wherever organized or incorporated, owning or operating any telegraph or telephone line within this state shall be deemed a telegraph or telephone company, as the case may be.

[R. L. ss. 1012, 1031; Ex. 1912 c. 9 s. 2; 1909 c. 454 s. 1; 1913 c. 480 ss. 1, 3; 1919 c. 506 ss. 1, 4] (2247) (2251) (2261) (2270) (2273) (2277) (2282)

295.02 GROSS EARNINGS. Every railroad company owning or operating any line of railroad situated within, or partly within, this state shall, annually, pay into the state treasury, 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 fifteenth, annually, 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 thirtieth, next preceding, and the tax of five per cent thereon shall become due and payable to the State of Minnesota, in manner provided by law, on September first next thereafter.

On or before February fifteenth, annually, 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 thirty-first, next preceding, and the tax of five per cent thereon shall become due and payable to the State of Minnesota, in manner provided by law, on March first next thereafter. The payments of such sums at the times hereinbefore set forth shall be in full and in lieu of all other taxes upon the property and franchises so taxed.

The lands acquired by public grant shall be and remain exempt from taxation until sold or contracted to be sold or conveyed, as provided in the respective acts whereby such grants were made or recognized.

[Ex. 1912 c. 9 s. 1; 1919 c. 533] (2246)

295.03 CERTAIN LAWS MADE APPLICABLE. All acts and parts of acts, not inconsistent herewith, regulating the payment, collection, time of payment, enforcement, or reports involving the amount of taxes upon the gross earnings of railroad companies within this state or providing penalties for the non-payment of such taxes, are hereby made applicable to sections 295.02 to 295.05, so far as may be.

[Ex. 1912 c. 9 s. 3] (2248)

295.04 COLLECTION BY CIVIL ACTION. Upon failure to pay the amount of such taxes legally due, upon the respective dates set forth in section 295.02, collection thereof may be enforced, in addition to existing remedies, in a civil

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action brought, in the name of the State of Minnesota, in the district court of any county.

[Ex. 1912 c. 9 s. 4] (2249)

295.05 VALIDITY CONTESTED; CONDITIONS PRECEDENT. Before any railroad company shall be heard to contest or continue to contest the validity of sections 295.02 to 295.05, or any part thereof, such railroad company shall, as a condition precedent thereto, pay into the state treasury the amount of taxes due or payable from such railroad company under the existing tax laws of this state.

[Ex. 1912 c. 9 s. 5] (2250)

295.06 APPORTIONMENT OF TAXES. All taxes paid into the state treasury by such railroad companies, as defined in section 295.01, which are not ordinary commercial steam railroads, shall be apportioned and distributed as provided in sections 295.07 to 295.10.

[1909 c. 454 s. 2] (2252)

295.07 ANNUAL REPORT TO SHOW AMOUNTS OF GROSS INCOME DERIVED FROM BUSINESS CONTRIBUTED BY MUNICIPALITIES. Each railroad company not operating an ordinary commercial steam railroad, at the same time that it reports its gross earnings and income, shall report to the commissioner of taxation the approximate amount of its gross earnings and income derived from the business contributed to such railway by each city, village, town, and taxing district in or through which it operates its line; and the commissioner of taxation, from such reports and from all evidence, information, and statistics obtainable, shall ascertain and determine, as nearly as may be, the amount of the gross earnings of each line of such railways contributed by or derived from each city, village, town, and taxing district in or through which such railway is operated for the calendar year preceding the time of making the report of such gross earnings, as required by law. In determining the amount of all gross earnings contributed by or derived from the property and operation of such railway in each such city, village, town, or taxing district, the commissioner of taxation may, among other things, consider the relative use of such railway property in each such city, village, town, or taxing district in connection with the entire use of the property of such railway for operating the same and for all other purposes; and, also, what the proportion of such business arising in each such city, village, town, or taxing district is to the entire business of such railway company. The total gross earnings of such railway shall be entered upon the records of the commissioner of taxation opposite the name of each city, village, town, or taxing district within which any such railway is operated or any property owned or operated for or in connection with such railway, and there shall also be entered opposite the name of each such municipality the amount of gross earnings which the commissioner of taxation shall ascertain and determine was contributed to the total gross earnings by or derived from the property and use of such railway in such city, village, town, or taxing district, as above ascertained; and, also, the amount of the taxes to be paid by such railway company, by reason of the proportion of gross earnings and income derived from each such city, village, town, or taxing district.

[1909 c. 454 s. 3] (2253)

295.08 ORDER FOR APPORTIONMENT. The commissioner of taxation, as soon as he shall have apportioned such taxes among the several cities, villages, towns, and taxing districts contributing to the gross earnings and income of each such railway company, shall make his order apportioning to each city, village, town, or taxing district, as aforesaid, the proportionate amount of taxes paid by such railway, on account of the business derived from or contributed by each such city, village, town, or taxing district.

[1909 c. 454 s. 4] (2254)

295.09 CERTIFICATION OF APPORTIONMENT. The commissioner of taxation shall make and certify a statement, in triplicate, of such apportionment and division of the gross earnings and taxes of each such railroad company and file one of the statements with the state auditor, one with the state treasurer, and one with the auditor of each county in which any such railway line or property thereof used for railroad purposes is situated. Each such county auditor shall thereupon report to the state auditor what the per cent of the state tax in each such city, village, town, or taxing district is to the entire taxes of such city, village, town, or taxing district. The state auditor shall deduct from the total amount apportioned to each city, village, town, or taxing district the amount due the state, as indicated

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by such statement, and shall draw his warrant upon the state treasurer for the balance of the amount of such taxes due to each county and to each of the cities, villages, towns, and taxing districts of such county in favor of the treasurer of such county, and shall transmit the same to each county treasurer and shall advise the auditor of each such county of the payment thereof. Thereupon the auditor of each such county shall apportion, distribute, and give due credit for such money so transmitted to the treasurer, and the treasurer of each such county shall pay the same to the several taxing districts as they may be entitled thereto; and, in case the same is applicable to several funds, to the particular fund to which the real estate taxes of such taxing district are apportioned and divided. The taxes on the property of each such railroad company so received shall, in all cases, be apportioned and divided the same as if paid as a tax upon real estate situated in the respective taxing districts in which such railway line or the property thereof used for railway purposes is situated.

[1909 c. 454 s. 5] (2255)

295.10 NOT APPLICABLE TO STREET RAILWAYS OR COMMERCIAL STEAM RAILROADS. Nothing contained in sections 295.06 to 295.10 shall, in any manner, modify or amend any existing law so far as it applies to the taxation of street railways or ordinary commercial steam railroads, nor in any manner affect or change the apportionment of any of the taxes upon the gross earnings of such ordinary commercial steam railroads.

[1909 c. 454 s. 6] (2256)

295.11 STATE TREASURER, COLLECTOR. The state treasurer shall be the collector of all taxes due from railroad corporations which pay a percentage of gross earnings in lieu of other taxes. He may appoint one or more deputies to assist him in such collection, and may take such bond and security from such deputies as he deems necessary for his indemnity, and shall in all cases be liable and accountable for their proceedings and misconduct. Such deputies shall in no case be entitled to receive from the state any fee, charge, or salary.

[R. L. s. 1004] (2257)

295.12 DISTRAINT; SALE; FEES. At any time after March first, of each year, when any tax or percentage of gross earnings is due from any railroad or railway corporation or company, the state treasurer, or his deputy, shall distrain sufficient goods, chattels, or other movable property, if found within the state, to pay such taxes or percentage and the costs that may accrue, and shall immediately advertise the same in three newspapers published in the state, stating the time when and the place where such property will be sold; and if the taxes for which such property is distrained and the costs which accrue thereon are not paid before the day appointed for such sale, which shall not be sooner than three weeks from the taking of such property, the treasurer, or his deputy, shall sell such property at public vendue, or so much thereof as shall be sufficient to pay such taxes and the costs of such distress and sale and penalty, as in this chapter provided. The treasurer and his deputies shall be allowed the same fees, costs, and disbursements for making such distress and sale as are allowed by law to sheriffs for making levy and sale of property on execution, traveling fees to be computed from the state capitol to the place of making the distress; but they shall receive no fees or costs from the state for making such distress or sale.

[R. L. s. 1008] (2258)

295.13 WHAT ARE CHATTELS WHICH MAY BE DISTRAINED. All steam engines and cars of every kind shall be deemed chattels and movable property for the purpose of the enforcement of such taxes. When any steam engine or car is levied on, the state treasurer, or his deputy, making such distress or levy may move the same upon and over any road, track, or side track within the state, and to any town or city therein. The treasurer, or his deputy, making such levy may seize and take immediate and exclusive possession of any side track, roundhouse, or engine house, depot or warehouse, or building of the corporation or company in default, and move any property so distrained or levied on, upon, or into the same, and maintain such possession so long as, in the opinion of the treasurer, may be necessary for the collection of such taxes. Every person who, without authority from the treasurer, or his deputy, interferes with or molests the property so levied upon, or such side track or building upon or in which the same shall be

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placed, shall be deemed guilty of a felony, and be punished by imprisonment in the state prison for not less than one year, nor more than seven years.

[R. L. s. 1010] (2259)

295.14 LANDS SOLD TO BE RETURNED. On or before April first, of each year, every railroad company which has received lands from the state or the United States to aid it in the building of its road shall make, to the railroad and warehouse commission, a full and complete return of all lands sold or contracted to be sold during the year ending December thirty-first preceding, verified by the land commissioner or other proper officer of such company. All trustees or other persons to whom any such lands have been conveyed, or by whom such lands are held in trust or otherwise, shall be subject to this section.

[R. L. s. 1011] (2260)

295.15 ANNUAL STATEMENT. Annually, on or before February first, every express company shall make and furnish to the commissioner of taxation, with a duplicate to the public examiner, an itemized statement, in such form as the public examiner, with the approval of the commissioner of taxation, may prescribe, containing a true and just return of the gross earnings, for and during the year ending December thirty-first 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, 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 clause (6), after deducting the amounts paid for transportation of freight, as defined in clause (7).

[R. L. s. 1013; 1913 c. 454 s. 1] (2262)

295.16 FAILURE TO MAKE ANNUAL REPORT; THEN LOCAL AGENT TO MAKE STATEMENT. If any such company shall fail or refuse to make such report on or before February first, the state auditor shall notify its local agent of such default, by letter mailed and addressed to such agent at his post-office address, enclosing a form of return to be made out by him; and thereupon it shall be the duty of each such agent within this state, on or before March first, to make out and file with the state auditor his verified statement, containing such of the facts prescribed in section 295.15 as the auditor may require, but the statement of gross receipts, and the deduction therefrom, defined in section 295.15, clauses (6) and (7), shall include only those of his agency.

[R. L. s. 1014] (2263)

295.17 AUDITOR TO DETERMINE GROSS RECEIPTS. The state auditor shall, annually, between March first and April first, ascertain and determine the gross receipts of every such company by deducting the sums annually paid by it for transportation of freight, as defined in section 295.15, clause (7), from its entire receipts for business done in this state, as defined in section 295.15, clause (6). In case of the failure or refusal of any company, or its agents, to make the statement required by law, the state auditor shall inform himself as best he may on the matters necessary to be known in order to discharge his duty under this section. At any time before March first, in each year, or before the gross receipts have been determined as hereinbefore provided, any company or person interested may, on written application, appear before the state auditor and be heard in the matter.

[R. L. s. 1015] (2264)

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295.18 FAILURE OF COMPANY TO REPORT. If any company required to file a statement under section 295.15 omits to file the same on or before February first, such company shall be subject to a penalty of \$500.00, and an additional penalty of \$100.00 for each day's omission to file the same after February first, to be recovered by action, in the name of the state, and paid into the state treasury to the credit of the general revenue fund. On request of the state auditor, the attorney general shall institute such action against any company so delinquent in any county in which such company does business, or in the county of Ramsey.

[R. L. s. 1016] (2265)

295.19 FAILURE OF LOCAL AGENT TO MAKE STATEMENT. If any local agent required to file a statement under section 295.15 fails to do so on or before March first, he shall be guilty of a misdemeanor, and punished by a fine of not less than \$25.00. Each day's failure after March first to file such statement shall constitute a new offense.

[R. L. s. 1017] (2266)

295.20 POWER OF AUDITOR. The state auditor may require the president, secretary, treasurer, receiver, superintendent or managing agent, or other officer, employee, or agent of an express company to attend before him and bring for his inspection any books or papers of such company in his possession or custody or under his control, and to testify under oath touching any matter relating to the organization or business of such company. Any such officer, employee, or agent who shall refuse to attend before the state auditor when so required, or shall refuse to bring with him and submit for such inspection any such books or papers, or shall refuse to answer any question put to him by the auditor touching the organization or business of such company, shall be guilty of a gross misdemeanor; and, upon conviction, punished by a fine of not more than \$500.00, or by imprisonment in the county jail for not more than 30 days, or by both.

[R. L. s. 1018] (2267)

295.21 EXPRESS COMPANIES TO PAY NINE PER CENT ON GROSS EARNINGS. Every such express company shall be assessed a tax equal to nine per cent of its gross earnings, as defined in section 295.15, clause (6), after deducting payments to railroads for the transportation of freight, as defined in section 295.15, clause (7), and the same shall become due and payable to the State of Minnesota on March first thereafter; and the payment of such sum at such time shall be in full and in lieu of all ad valorem taxes upon its property.

[R. L. s. 1019; 1913 c. 454 s. 2; Ex. 1937 c. 3 s. 3; Ex. 1937 c. 9 s. 3] (2268)

295.22 DISTRAINT. If such default shall continue for 60 days after demand, the state treasurer shall distrain enough of the personal property of such company to satisfy such tax and penalty, and shall sell the same if not paid before sale, or so much thereof as may be necessary to pay such tax, penalty, and costs of distress, publication, and sale, at public vendue, upon not less than ten days' published notice in two legal newspapers of Ramsey county.

[R. L. s. 1021] (2269)

295.23 PROPERTY; SITUS; VALUE. For the purpose of taxation, all cars used exclusively within the state or used partially within and without the state, are hereby declared to have situs in the state, the value of such property for the purpose of taxation to be determined as provided by section 295.24.

[1919 c. 506 s. 2] (2271)

295.24 FREIGHT LINE COMPANIES TO PAY SEVEN PER CENT ON GROSS EARNINGS. Every freight line company shall pay, annually, a sum in the nature of a tax at seven per cent upon the total gross earnings received from all sources by such freight line company within the state, which shall be in lieu of all ad valorem taxes upon all property of any freight line company so paying the same.

[1919 c. 506 s. 3; Ex. 1937 c. 3 s. 1; Ex. 1937 c. 9 s. 1] (2272)

295.25 STATEMENT TO BE FILED BY RAILROADS USING OR LEASING CARS OF FREIGHT LINE COMPANIES. Every railroad company using or leasing the cars of any freight line company shall, upon making payment to such freight line company for the use or lease, after December 31, 1925, of such cars, withhold so much thereof as shall represent the tax imposed on account thereof by section 295.24. On or before August first and February first, respectively, of each year, such railroad company shall make and file with the commissioner of taxation a statement and a duplicate thereof with the public examiner, showing the amount of such payment for the next preceding six-month period, ending June thirtieth and

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December thirty-first, respectively, and of the amounts so withheld by it. If any railroad company shall fail to make such report, or shall fail to withhold the part of such payment hereby required to be withheld, it shall not be entitled to deduct from its gross earnings for purposes of taxation the amounts so paid by it to freight line companies.

[1919 c. 506 s. 5; 1925 c. 329 s. 1; Ex. 1937 c. 3 s. 1; Ex. 1937 c. 9 s. 1] (2274)

295.26 ASSESSMENT OF TAXES AGAINST FREIGHT LINE COMPANIES; HEARINGS; CERTIFICATION OF AMOUNT OF TAX; DRAFTS ON RAILROAD COMPANIES. Upon the filing of such report it shall be the duty of the commissioner of taxation to inspect and verify the same and assess the amount of taxes due from freight line companies therein named. Any freight line company against which a tax is assessed under the provisions of sections 295.23 to 295.27 may, at any time within 15 days after the last day for the filing of reports by railroad companies, appear before the commissioner of taxation at a hearing to be granted by him and offer evidence and argument on any matter bearing upon the validity or correctness of the tax assessed against it, and the commissioner of taxation shall review his assessment of such tax and shall make his order confirming or modifying the same as he shall deem just and equitable. The commissioner of taxation shall certify to the state auditor the amount of the tax due from any freight line company and the state auditor shall thereupon make his draft upon the railroad company paying such freight line company the amount of gross earnings upon which such tax is based and shall place the same in the hands of the state treasurer for collection. The draft shall be payable at the same time and in the same manner as gross earnings taxes against the railroad companies.

[1919 c. 506 s. 6; 1925 c. 329 s. 2] (2275)

295.27 PENALTY FOR NON-PAYMENT; ENFORCEMENT. If any such railroad company shall fail to pay such tax when due a penalty of ten per cent thereof shall immediately accrue and thereafter one per cent per month shall be added to such tax and penalty while such tax remains unpaid. All provisions of law for enforcing payment of gross earnings taxes shall be applicable to the taxes of freight line companies. Any freight line company against which a tax is assessed under the provisions of sections 295.23 to 295.27 may appear and defend in any action brought for the collection of such tax. All taxes collected under the provisions of sections 295.23 to 295.27 shall be credited to the general revenue fund.

[1919 c. 506 s. 7; 1925 c. 329 s. 3] (2276)

295.28 APPLICATION OF SECTIONS 295.25 TO 295.27. The provisions of sections 295.25 to 295.27 shall apply to all freight line gross earnings accruing from and after January 1, 1926.

[1925 c. 329 s. 4] (2276-1)

295.29 ANNUAL STATEMENT OF SLEEPING CAR COMPANIES; SIX PER CENT TAX ON GROSS EARNINGS. Annually, on or before February first, every such sleeping car company shall make and furnish to the commissioner of taxation, with a duplicate to the public examiner, an itemized statement, in such form as the public examiner, with the approval of the commissioner of taxation, may prescribe, containing a true and just return of the gross earnings from owning, operating, renting, or leasing such cars for and during the year ending December thirty-first 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; and upon such gross earnings such sleeping car company shall pay into the state treasury, in lieu of all ad valorem taxes upon all taxable property of the company within this state, a sum of money equal to six per cent of the gross earnings derived from the owning, operating, renting, or leasing of such sleeping cars, tourist cars, drawing-room cars or parlor cars, and such amounts shall become due and be payable to the State of Minnesota on March first next thereafter.

[1913 c. 480 s. 2; Ex. 1937 c. 3 s. 2; Ex. 1937 c. 9 s. 2] (2278)

295.30 CERTAIN LAWS MADE APPLICABLE. All acts and parts of acts, not inconsistent herewith, regulating the payment, collection, time of payment, enforcement, or reports involving the amount of taxes upon the gross earnings of sleeping car companies within this state or providing penalties for the non-payment of such taxes are hereby made applicable to sections 295.29 and 295.31 so far as may be.

[1913 c. 480 s. 4] (2280)

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295.31 COLLECTION BY CIVIL ACTION. Upon failure to pay the amount of such taxes legally due, upon the respective dates hereinbefore set forth, collection thereof may be enforced in addition to existing remedies, in a civil action brought in the name of the state of Minnesota in the district court of any county.

[1913 c. 480 s. 5] (2281)

295.32 GROSS EARNINGS TAX ON TELEGRAPH COMPANIES. Every telegraph company shall pay into the state treasury, on or before March first, of each year, beginning with March 1, 1938, seven per cent of its gross earnings derived from business within the state during the preceding calendar year, which shall be in lieu of all ad valorem taxes upon the property of such company within the state for the year during which such gross earnings accrued.

[Ex. 1937 c. 4 s. 1] (2282-1)

295.33 ENFORCEMENT; REGULATIONS. The commissioner of taxation shall enforce the provisions of this chapter and shall have the power to make all necessary regulations and to acquire all necessary information therefor.

[Ex. 1937 c. 4 s. 3] (2282-3)

295.34 TELEPHONE COMPANIES TO PAY TAX ON GROSS EARNINGS. Every telephone company shall pay into the state treasury, on or before March first, in each year, beginning with March 1, 1938, the following percentages of its gross earnings of the preceding calendar year derived from business within this state: (a) four per cent of its gross earnings from service to rural subscribers; (b) four per cent of its gross earnings from exchange business of all cities of the fourth class and boroughs and villages having a population of 10,000 or less; and (c) seven per cent of its gross earnings derived from all other business; which shall be in lieu of all other taxes, except the taxes imposed by chapter 290 and by sections 285.01 and 285.02. All moneys paid by a company for connecting fees and switching charges to any other company shall be reported as earnings by the company to which they are paid, but shall not be deemed earnings of the collecting and paying company. For the purposes of this section, the population of any village shall be considered as that stated in the latest federal census.

[R. L. s. 1035; 1921 c. 348; 1921 c. 421; Ex. 1937 c. 7; Ex. 1937 c. 10 s. 1] (2286)

295.35 REPORT; EXAMINATION. For the purpose of ascertaining such gross earnings, such telephone company shall keep an accurate account of all such earnings; and, on or before December fifteenth, in each year, shall furnish an abstract thereof to the state treasurer. Such abstract shall be verified by the person constituting such company, if a person, or by its president or treasurer, if an association or corporation; and, for the purpose of ascertaining its correctness, the governor or any other person authorized by him may examine, under oath, such person or the officers of any such company.

[R. L. s. 1036] (2287)

295.36 TAX A LIEN. Such tax shall be a lien upon, all and singular, the property, estate, and effects of any such telephone company, and shall take precedence of all demands and judgments against it.

[R. L. s. 1037] (2288)

295.37 TRUST COMPANIES TO PAY GROSS EARNINGS TAX. On or before March first, of each year, every trust company organized under the laws of this state shall pay into the treasury of the county where its principal place of business is located six per cent of its gross earnings for the preceding calendar year, which amount shall be in lieu of all ad valorem taxes upon the capital stock and the personal property of such trust company; provided, however, that if any such company shall receive deposits subject to check other than trust deposits, then such company shall be assessed in the same manner as incorporated banks are assessed, and shall pay taxes in the same manner as such banks.

[1913 c. 529 s. 1; Ex. 1937 c. 3 s. 4; Ex. 1937 c. 9 s. 4] (2289)

295.38 APPORTIONMENT AND DISTRIBUTION. One-sixth of all taxes paid to county treasuries under the provisions of sections 295.37 and 295.38 shall be remitted to the state treasury and be credited to the general revenue fund and the balance thereof shall be apportioned and distributed in the same manner as the general property tax is apportioned and distributed.

[1913 c. 529 s. 2; Ex. 1937 c. 3 s. 4; Ex. 1937 c. 9 s. 4] (2290)

295.39 REPORTS FILED BY TRUST COMPANIES WITH COMMISSIONER OF TAXATION. It shall be the duty of every trust company which is required to pay a tax of six per cent of its gross earnings in lieu of taxes and assessments

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upon its capital stock and personal property pursuant to the provisions of section 295.37, on or before the first day of February, in each year, to make and file with the commissioner of taxation a report covering the preceding calendar year, verified by the oath of an officer of such company, setting forth correctly the full amount of the gross earnings of such company during the preceding calendar year, and such other and further information as the commissioner of taxation may require.

[1925 c. 251 s. 1; Ex. 1937 c. 3 s. 4; Ex. 1937 c. 9 s. 4] (2290-1)

295.40 TAX DETERMINED. Upon receipt of such report the commissioner of taxation shall determine therefrom and from such other information as he may possess or obtain the amount of tax due from such company; and, on or before the fifteenth day of February, the commissioner of taxation shall certify the amount of the taxes found and determined to be due from such company to the treasurer of the county in which such trust company has its principal place of business.

[1925 c. 251 s. 2] (2290-2)

295.41 FAILURE TO REPORT; PENALTY. If any company subject to sections 295.39 to 295.43 shall fail to make the report provided for in section 295.39, at the time and in the manner therein provided, there shall be added to the tax found and determined by the commissioner of taxation to be due from such company a penalty equal to ten per cent of the tax imposed, which shall be treated as a part thereof.

[1925 c. 251 s. 3] (2290-3)

295.42 NON-PAYMENT OF TAX; PENALTY. In case the tax is not paid on or before the first day of March of the year when due and payable a penalty of ten per cent thereof shall immediately accrue and be charged upon all such taxes.

[1925 c. 251 s. 4] (2290-4)

295.43 LIEN OF TAX. Gross earnings taxes imposed under and pursuant to the provisions of section 295.37, which become delinquent, shall be a lien upon all of the property of the company owning the same, and shall be collected at the same time and in the same manner that delinquent personal property taxes are collected.

[1925 c. 251 s. 5] (2290-5)