

MINNESOTA STATUTES 1953 ANNOTATIONS

294.01 GROSS EARNINGS TAXES, GENERAL PROVISIONS

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be used for per diem allowance for members for the time spent on the business of the board. Whether attendance at conferences constitutes "transacting business of the board" is a question for determination of the board. OAG Oct. 6, 1949 (125-A-64).

GROSS EARNINGS TAXES

CHAPTER 294

GENERAL PROVISIONS

294.01 COMPANIES TO REPORT GROSS EARNINGS

Taxation of interstate motor carriers using the state highways on the basis of percentage of their gross earnings. 31 MLR 193.

An exemption from taxation is a privilege of such high order and is so rarely granted that it can be established or extended only by, and according to the reasonable and natural import of, clear and explicit language, and not by implication or presumption. *Ramaley v City of St. Paul*, 226 M 406, 33 NW(2d) 19.

294.05 FAILURE TO MAKE REPORT

HISTORY. 1873 c 104 s 6; 1874 c 4 s 1; GS 1878 c 11 s 137; GS 1894 s 1676; RL 1905 s 1007; 1909 c 504 s 3; 1913 c 487 s 4; MS 1927 s 2237.

294.13 Unnecessary.

CHAPTER 295

RAILROAD, EXPRESS, FREIGHT LINE, SLEEPING CAR, TELEPHONE, TRUST COMPANIES

295.01 DEFINITIONS

NOTE: Laws Ex1857, Chapter 1, established a three percent tax on the gross earnings of four "land grant" railway companies in lieu of all other taxes. These territorial franchises were forfeited to the new state and, in 1861, the franchise grants were regranted to successor companies. (Special Laws 1861, Chapters 2, 3, 4, 5). These provisions so far as they related to taxes were unconstitutional, and in 1871 a constitutional amendment was adopted which made necessary the approval of a majority of electors voting at election before any law repealing or amending the railroad gross earnings tax was effective. There were various amendments approved by the electors, and finally, in 1912, the rate was fixed at five percent of the gross earnings. In 1919 railway property was made subject to special assessments for local improvements.

295.02 GROSS EARNINGS; RAILROADS

HISTORY. 1873 c 111 s 1, 2; 1887 c 11 s 1, 2; GS 1878 Vol 2 (1888 Supp) c 11 s 129b; GS 1894 s 1669; 1903 s 253; RL 1905 s 1003; Ex1912 c 9 s 1; 1919 c 533; MS 1927 s 2246.

Where a railroad company owns a considerable tract adjoining its right-of-way, if the tract is converted to commercial use by leasing the property to private parties