

295.01 GROSS EARNINGS TAXES; RAILROAD COMPANIES

GROSS EARNINGS TAXES

CHAPTER 295. RAILROAD, EXPRESS, FREIGHT LINE, SLEEPING CAR, TELEPHONE, TELEGRAPH, TRUST COMPANIES

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Sec.
295.38 Repealed.

295.01 Definitions

[For text of subd. 1, see M.S.1971]

Subd. 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.

The term "mileage" as used herein shall mean the distance of the most commonly used direct mainline routes operated by a railroad company between the origin and the destination of the freight shipment.

[1973 c 278 s 1]

[For text of subds. 3 to 8, see M.S.1971]

Subd. 9. Telegraph company. Every person, company, joint stock association, or corporation, wherever organized or incorporated, owning or operating any telegraph line within this state shall be deemed a telegraph company.

[1973 c 617 s 1]

Subd. 10. Telephone company. The term "telephone company" as used in this chapter means any person, firm, association or corporation, excluding municipal telephone companies, owning or operating any telephone line or telephone exchange for hire wholly or partly within this state, including radio and other advancements in the art of telephony.

[1973 c 617 s 2]

TRUST COMPANIES

295.38 [Repealed, 1973 c 650 art XXVII s 1]

EXCISE AND SALES TAXES

CHAPTER 296. GASOLINE, GASOLINE SUBSTITUTES

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296.01 Definitions

[For text of subds. 1 to 3, see M.S.1971]

Subd. 4. Fuel oil. "Fuel oil" means any petroleum product other than gasoline as herein defined which when tested in accordance with the methods of the American Society for Testing Materials shall not flash below 110 degrees Fahrenheit and which has a viscosity of not more than 40 seconds at 100 degrees Fahrenheit by the Saybolt universal process.

[1973 c 108 s 1]

[For text of subds. 5 to 23, see M.S.1971]