

CHAPTER 295

RAILROAD, EXPRESS, FREIGHT LINE, SLEEPING CAR,  
TELEPHONE, TELEGRAPH, 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.

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.

Subd. 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.

Subd. 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.

Subd. 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, 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.

Subd. 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.

Subd. 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

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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.

Subd. 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.

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.

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.

[ *RL s 1012, 1031; 1909 c 454 s 1; Ex1912 c 9 s 2; 1913 c 480 s 1,3; 1919 c 506 s 1,4; 1973 c 278 s 1; 1973 c 617 s 1,2* ] (2247, 2251, 2261, 2270, 2273, 2277, 2279, 2282)

## RAILROADS

**295.02 ANNUAL RETURN.** Every railroad company owning or operating any line of railroad situated within, or partly within, this state shall, annually, pay to the commissioner of revenue, 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 percent of the gross earnings derived from the operation of such line of railway within this state.

On or before September first, annually, each such railroad company shall file a true and just return of all such gross earnings for the six months ending June thirtieth, next preceding, and the tax of five percent thereon shall become due and payable to the state of Minnesota, in manner provided by law, on September first.

On or before March first, annually, each such railroad company shall file a true and just return of all such gross earnings for the six months ending December thirty-first, next preceding, and tax of five percent thereon shall become due and payable to the state of Minnesota, in manner provided by law, on March first. 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.

Such returns shall be filed with the commissioner, in such form as he shall prescribe, and the provisions of chapter 294 and acts amendatory thereto, shall be applicable to such railroad companies and to the returns and the taxes submitted therewith by them.

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.

[ *Ex1912 c 9 s 1; 1919 c 533; 1969 c 1147 s 11; 1973 c 582 s 3* ] (2246)

**295.021** [ Repealed, 1969 c 399 s 51 ]

**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.

[ *Ex1912 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 action brought, in the name of the state of Minnesota, in the district court of any county.

[ *Ex1912 c 9 s 4* ] (2249)

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**295.05 VALIDITY CONTESTED; CONDITIONS PRECEDENT.** Before any railroad company shall be heard to contest or continue to contest the validity of Laws Ex. 1912, Chapter 9, 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.

[ Ex1912 c 9 s 5 ] (2250)

**295.06** [ Repealed, 1969 c 9 s 101; 1969 c 1147 s 22 ]

**295.07** [ Repealed, 1969 c 9 s 101; 1969 c 1147 s 22 ]

**295.08** [ Repealed, 1969 c 9 s 101; 1969 c 1147 s 22 ]

**295.09** [ Repealed, 1969 c 9 s 101; 1969 c 1147 s 22 ]

**295.10** [ Repealed, 1969 c 9 s 101; 1969 c 1147 s 22 ]

**295.11** [ Repealed, 1969 c 1147 s 22 ]

**295.12 DISTRAINT; SALE; FEES.** At any time after March first, of each year, when any such tax or percentage of gross earnings is due from any railroad or railway corporation or company, the commissioner of revenue, 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 commissioner of revenue, 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 commissioner of revenue 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.

[ RL s 1008; 1969 c 1147 s 19; 1973 c 582 s 3 ] (2258)

**295.13 WHAT CHATTELS 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 commissioner of revenue, 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 commissioner of revenue, 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 commissioner of revenue, may be necessary for the collection of such taxes. Every person who, without authority from the commissioner of revenue, interferes with or molests the property so levied upon, or such side track or building upon or in which the same shall be 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.

[ RL s 1010; 1969 c 1147 s 20; 1973 c 582 s 3 ] (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 commissioner of revenue, 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.

[ RL s 1011; 1969 c 1147 s 21; 1973 c 582 s 3 ] (2260)

## EXPRESS COMPANIES

**295.15 ANNUAL RETURN.** Every express company shall file a return with the commissioner of revenue, in such form as he shall prescribe, containing a true and just report of the gross earnings for and during the year ending December thirty-first preceding. Such return and payment of the tax due therewith shall be submitted on or before March first of each year. The provisions of chapter 294 and acts amendatory thereto, shall be applicable to such express companies and to the returns and the taxes submitted therewith by them.

In addition to other facts required to be furnished on the form prescribed by the commissioner, the return shall contain the following facts:

(1) 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;

(2) 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;

(3) The entire receipts of the company for business done, as defined in clause (1), after deducting the amounts paid for transportation of freight, as defined in clause (2).  
[ *RL s 1013; 1913 c 454 s 1; 1969 c 1147 s 12; 1973 c 582 s 3* ] (2262)

**295.16** [ Repealed, 1969 c 1147 s 22 ]

**295.17** [ Repealed, 1969 c 1147 s 22 ]

**295.18** [ Repealed, 1969 c 1147 s 22 ]

**295.19** [ Repealed, 1969 c 1147 s 22 ]

**295.20** [ Repealed, 1969 c 1147 s 22 ]

**295.21 GROSS EARNINGS ASSESSMENT.** Every express company as defined in section 295.01, subdivision 4, shall be assessed a tax equal to five percent of its gross earnings, as defined in section 295.15, clause (1), after deducting payments to railroads for the transportation of freight, as defined in section 295.15, clause (2), and the same shall become due and payable to the state of Minnesota as required under section 294.01 and acts amendatory thereto; and the payment of such sum at such time shall be in full and in lieu of all ad valorem taxes upon its property.

[ *RL s 1019; 1913 c 454 s 2; Ex1937 c 3 s 3; Ex1937 c 9 s 3; 1965 c 675 s 1; 1969 c 1147 s 13* ] (2268)

**295.22** [ Repealed, 1969 c 1147 s 22 ]

## FREIGHT LINE COMPANIES

**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 PERCENT ON GROSS EARNINGS.** Every freight line company shall pay, annually, a sum in the nature of a tax at seven percent 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; Ex1937 c 3 s 1; Ex1937 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 September first and March first, respectively, of each year, such railroad company shall make and file with the commissioner of revenue a statement, showing the amount of such payment for the next preceding six-month period, ending June thirtieth and 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

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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; Ex1937 c 3 s 1; Ex1937 c 9 s 1; 1969 c 1147 s 14; 1973 c 582 s 3 ] (2274)

**295.26** [ Repealed, 1969 c 1147 s 22 ]

**295.27 PENALTIES AND INTEREST.** If any such railroad company shall fail to pay such tax when due, the penalties and interest prescribed by chapter 294 and acts amendatory thereto, in respect of taxes not paid when due shall be added to such unpaid tax. 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 fund.

[ 1919 c 506 s 7; 1925 c 329 s 3; 1969 c 399 s 49; 1969 c 1147 s 15 ] (2276)

## SLEEPING CAR COMPANIES

**295.29 ANNUAL RETURN.** Every sleeping car company as defined in section 295.01, subdivision 7, shall file a return with the commissioner of revenue, in such form as he may prescribe, containing a true and just report of the gross earnings from owning, operating, renting, or leasing such cars for and during the year ending December thirty-first preceding. Such return and payment of the tax due therewith shall be submitted on or before March first of each year. Upon such gross earnings such sleeping car company shall pay, in lieu of all ad valorem taxes upon all taxable property of the company within this state, a tax equal to six percent of the gross earnings derived from the owning, operating, renting, or leasing of such sleeping cars, tourist cars, drawing-room cars or parlor cars. The provisions of chapter 294 and acts amendatory thereto, shall be applicable to such sleeping car companies and to the returns and taxes submitted therewith by them.

[ 1913 c 480 s 2; Ex1937 c 3 s 2; Ex1937 c 9 s 2; 1969 c 1147 s 16; 1973 c 582 s 3 ] (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)

**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)

## TELEGRAPH COMPANIES

**295.32 GROSS EARNINGS TAX; ANNUAL RETURN.** Every telegraph company as defined in section 295.01, subdivision 9, shall file a return with the commissioner of revenue, in such form as he shall prescribe, containing a true and just report of its gross earnings derived from business within the state during the preceding calendar year, which return shall contain a computation of tax of six percent of such gross earnings. Such return and payment of the tax due therewith shall be submitted on or before March first of each year, and 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. The provisions of chapter 294 and acts amendatory thereto, shall be applicable to such telegraph companies and to the returns and to the taxes submitted therewith by them.

[ Ex1937 c 4 s 1; 1945 c 222 s 1; 1969 c 1147 s 17; 1973 c 582 s 3 ] (2282-1)

**295.33 ENFORCEMENT; REGULATIONS.** The commissioner of revenue shall enforce section 295.32 and shall have the power to make all necessary regulations and

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to acquire all necessary information therefor.

[ Ex1937 c 4 s 3; 1973 c 582 s 3 ] (2282-3)

### TELEPHONE COMPANIES

**295.34 GROSS EARNINGS TAX.** Subdivision 1. Except as provided in subdivision 2 every telephone company shall file a return with the commissioner of revenue on or before April 15 of each year, and submit payment therewith, of the following percentages of its gross earnings of the preceding calendar year derived from business within this state: (a) 4 percent of its gross earnings from service to rural subscribers; (b) 4 percent of its gross earnings from exchange business of all cities of the fourth class and statutory cities having a population of 10,000 or less; and (c) 7 percent 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 statutory city shall be considered as that stated in the latest federal census.

Subd. 2. All telephone companies whose gross earnings from operations during any calendar year whether derived from fixed assessments or any other source, and exclusive of connecting fees and switching charges paid to others, are \$1,000 or less, shall pay to the commissioner of revenue a tax of 30 cents per telephone for each telephone connected to the system during such calendar year whether the same is in actual use or not. Every taxpayer subject to this subdivision shall on or before April 15 of each year file a verified report in duplicate copy with the commissioner of revenue in such form as may be prescribed, showing the number of telephones connected to the system whether in use or not, and such other information as the commissioner may deem necessary to a proper determination of the tax herein imposed. In all other respects the taxpayers subject to these provisions shall be governed by all other provisions of law in force and applicable to the gross earnings tax of telephone companies.

Subd. 3. The provisions of chapter 294 and acts amendatory thereto, shall be applicable to such telephone companies and to the returns and to the taxes submitted therewith by them.

[ RL s 1035; 1921 c 348 s 1; 1921 c 421 s 1; Ex1937 c 7 s 1; Ex1937 c 10 s 1; 1945 c 239 s 1; 1949 c 542 s 1; 1951 c 316 s 1; 1967 c 821 s 6,7; 1969 c 1147 s 18; 1973 c 123 art 5 s 7; 1973 c 582 s 3 ] (2286)

**295.35** [ Repealed, 1969 c 1147 s 22 ]

**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.

[ RL s 1037 ] (2288)

**295.361** [ Repealed, 1969 c 399 s 51 ]

### TRUST COMPANIES

**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 percent 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; Ex1937 c 3 s 4; Ex1937 c 9 s 4 ] (2289)

**295.38** [ Repealed, 1973 c 650 art 27 s 1 ]

**295.39 REPORTS FILED BY TRUST COMPANIES WITH COMMISSIONER OF REVENUE.** It shall be the duty of every trust company which is required to pay a tax of six percent of its gross earnings in lieu of taxes and assessments upon its capital stock and personal property pursuant to the provisions of section 295.37, on or before

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the first day of February, in each year, to make and file with the commissioner of revenue 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 revenue may require.

[ 1925 c 251 s 1; Ex1937 c 3 s 4; Ex1937 c 9 s 4; 1973 c 582 s 3 ] (2290-1)

**295.40 TAX DETERMINED.** Upon receipt of such report the commissioner of revenue 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 revenue 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; 1973 c 582 s 3 ] (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 revenue to be due from such company a penalty equal to ten percent of the tax imposed, which shall be treated as a part thereof.

[ 1925 c 251 s 3; 1973 c 582 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 percent 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)