

weight to be delivered in such municipality wherein such public scales are maintained may have the same weighed upon such public scales by paying the fee charged for weighing thereon.

Not to conflict with chartered cities.

SEC. 5. *Provided* that this act shall not apply to any city having a charter which provides for a city weigh-master.

SEC. 6. All acts or parts of acts inconsistent with this act are hereby repealed.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved April 19, 1905.

H. F. No. 4.

CHAPTER 287.

Bulletining arrival of passenger trains.

An act to provide for the bulletining of the time of the arrival of passenger trains.

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

SECTION 1. That every corporation, company or person operating a railroad within this state, shall, immediately after the taking effect of this act, cause to be placed in a conspicuous place in each passenger depot of such company, located at any station in this state at which there is a telegraph office, a blackboard of suitable size, upon which such company or person shall cause to be written, at least twenty minutes before the schedule time for the arrival of each passenger train stopping upon such route at such station, the number of the train, the time each train is due and the fact whether such train is on schedule time or not, and if late, how much. But nothing in this act shall be so construed as to compel a railroad company to post the train number, schedule time, and lateness of such trains as arrive or depart from such stations aforesaid when there is not a telegraph operator regularly on duty at the schedule time of the arrival of such train. *Provided* also that any passenger train not more than ten minutes late shall be deemed to be on time as to the operation of this act.

Railroads to schedule time of arrival of trains if telegraph operator is on duty.

SEC. 2. For each willful violation of the provisions of this act in failing to report or in making a false report, such corporation, company or person, so neglecting or so refusing to comply with the provisions of this act, shall forfeit and pay the sum of twenty-five (\$25) dollars,

Penalty.

together with all taxable costs, to be recovered in a civil action to be prosecuted by the prosecuting attorney of the county in which the neglect or refusal occurs, in the name of the state of Minnesota, which shall be paid over to the county in which such proceedings are had, and shall be a part of the road and bridge fund.

SEC. 3. All acts and parts of acts in conflict with the provisions of this act are hereby repealed.

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

Approved April 19, 1905.

CHAPTER 288.

H. F. No. 273

An act providing for taxation of and fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts, and providing for the manner of payment as well as the manner of enforcing payment thereof.

Inheritance tax, etc.

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

SECTION 1. A tax shall be and is hereby imposed upon all inheritances, devises, bequests, legacies and gifts of every kind and description, of any and all persons and corporations, the value of which exceeds ten thousand dollars (\$10,000), and upon such excess only.

Over \$10,000.

SEC. 2. Such tax shall be computed upon the full and true value of such inheritance, devise, bequest, legacy or gift, above such excess, at the following rates, viz.:

How computed.

1. When such valuation is over ten thousand dollars (\$10,000) and less than fifty thousand dollars (\$50,000), the rate shall be one and one-half (1½) per cent thereof.

Over \$10,000 and less than \$50,000 1½%.

2. When such valuation is fifty thousand dollars (\$50,000) or over and less than one hundred thousand dollars (\$100,000), the rate shall be three (3) per cent thereof.

\$50,000 and less than \$100,000 3%.

3. When such valuation is one hundred thousand dollars (\$100,000) or over, the rate shall be five (5) per cent thereof.

\$100,000 and over 5%.

SEC. 3. All taxes imposed by this act shall take effect at and upon the death of the decedent or donor and shall be due and payable at the expiration of one (1) year from such death, except as otherwise provided in this act; provided, however, that taxes upon any devise, bequest, legacy or gift limited, conditioned, dependent or deter-

Due in 1 year.

Exception.