

Mr. Craven moved that

H. F. No. 9

Be recommitted to the Committee of the Whole,

Which motion prevailed.

H. F. No. 404, A joint memorial of the Senate and House of Representatives of the State of Minnesota recommending the election of United States senators by a popular vote

Was read the third time and put upon its final passage.

The question being taken on the passage of the bill,

And the roll being called, there were yeas 38, and nays none, as follows:

Those who voted in the affirmative were:

Messrs. Allen, Barr, Borchert, Burkhart, Canestorp, Craig, Craven, Daugherty, Davis, Day, Dedon, Donnelly, Eaton, Erickson, Geissel, Glader, Grafe, Gruderian, Kelly, Kiester, Leavitt, Lienau, Little, Lommen, March, Mayo, Nelson, O'Brien, Peterson J. W., Peterson S. D., Probstfield, Sevatson, Smith, E. R., Stevens, Stockton, Stréissguth, Tawney, Wood.

So the bill passed and its title was agreed to.

COMMUNICATION.

The rules being duly suspended, the following communication from the attorney general, in answer to a resolution adopted on the twenty-third inst., relative to the effect of the provisions of H. F. No. 12, was received and read:

Hon. D. M. Clough, President of the Senate.

SIR: I have the honor to acknowledge the receipt of a resolution of the honorable Senate, adopted on the 23d inst., requesting my opinion as to the effect of the provisions of House File No. 12, otherwise known as the Markham bill, upon existing provisions of law providing for the payment of per centum taxes by railroad companies.

My views upon the question thus raised, as hereinafter expressed, will be all the more clearly understood if prefaced by a brief exposition of the laws of this State by authority of which the payment of per centum taxes is assumed to be made.

The properties of railroad companies, as contemplated by our tax laws, readily admit of the following classifications:

1. Those classes which are held or used for the purposes for which the corporation exists, and which contribute to its earnings.
2. Those classes which are held by it for speculative and kindred purposes.
3. Lands acquired by public grant.

By virtue of the provisions of chapter 111 of the Special Laws of 1873, supplemented by chapter 11 of the General Laws of 1887, all railroad companies doing business in this State, save those for which provision is otherwise made by law, are required to pay into the State treasury, as their proportion of the burden of taxation, a percentage based upon the respective amounts of their gross earnings. The payment of such percentage is, as provided in the terms of the Statute, "in full of all taxation and assessment whatever."

Happily, the said law of 1873 has received a construction by the supreme court of this state whereby its terms have been materially