

elective officers and their assistants or employees, unless authority therefor shall first be granted in writing by the Governor; provided, that traveling expenses to other States shall not be allowed to more than one member, officer, or employee of any Department of the State except the members of the Board of Railroad Commissioners for attending a meeting of any National Association to which such member, officer or department shall belong.

Vetoed March 8, 1927.

PARTIAL VETOES ARE CARRIED BY S. B. 19—BUDGET—
AND H. B. 40—APPROPRIATION AGRICUL-
TURAL COLLEGE

These are grouped under their respective title with Appropriation measures in from part of volume.

VETOES RETURNED BY GOVERNOR TO LEGISLATIVE
ASSEMBLY PRIOR TO ADJOURNMENT
ON MARCH 4TH, 1927

- S. B. 29—Fees Payable by Auto Transportation Companies.
- S. B. 30—Transfer Balance in Auto Transportation Fund to General Fund.
- S. B. 76—Authorizing stock or mutual Insurance Companies to engage in Workmen Compensation Insurance.
- H. B. 69—Insurance on Municipally owned property.
- H. B. 83—Flat Hail Insurance Tax.
- H. B. 218—Annual Statement of Insurance Companies.

INITIATED MEASURE

GASOLINE TAX

An Act to Impose a Tax Upon the Sale of Motor Vehicle Fuels; Providing for the Collection of Said Tax, for Reports of Sales of Such Motor Fuels and for the Disposition of the Revenue Derived Therefrom; Regulating the Sale of Such Fuels and Fixing Penalties for the Violation of This Act. Repealing All Acts or Parts of Acts in Conflict With the Provisions of This Act.

Be It Enacted by The People of The State of North Dakota:

§ 1. That the words, terms and phrases in this act, are for all the purposes hereof, defined as follows:

(a) "Motor vehicles" means and including all vehicles, engines or machines, movable or immovable, which are operated or propelled in whole or in part by internal combustion of any one or more of the "motor vehicle fuels" defined herein.

(b) "Motor vehicle fuels" means and includes gasoline, benzine, naphtha, benzol, and such other volatile and inflammable liquids as may be produced or compounded for the purpose of operating or propelling motor vehicles, except the product commonly known as kerosene oil.

(c) "Dealer" means and includes any person or persons, firm, association or corporation who imports or causes to be imported from any other state or country, any motor vehicle fuel for operating or propelling motor vehicles for use, distribution or sale, in and after the same reaches the State of North Dakota; and also any person or persons, firm, association or corporation who produces, refines, manufactures or compounds any motor vehicle fuel in the State of North Dakota for use, distribution or sale within this state.

§ 2. That each and every dealer in motor vehicle fuel, as defined in this act, who is now engaged or who may hereafter engage in his own name, or in the name of others or in the name of his representative or agents in this state, in the sale or use of motor vehicle fuel as herein defined, shall, not later than the 15th day of each calendar month render to the State Auditor on forms prescribed, prepared, and furnished by the State Auditor, a sworn statement of the number of gallons of motor vehicle fuel sold or used by him or them during the preceding calendar month, which statement shall be sworn to by one of the principal officers, in case of domestic corporation, or by the resident general agent, or agents, or attorney-in-fact, or by a chief accountant or officer. In case of a foreign corporation, by the managing agent or owner in case of a firm, association or individual, and shall contain a statement of the quantities of motor vehicle fuel sold or used within the State of North Dakota from his or their respective places of business, and if any of such motor vehicle fuel has been sold and delivered by said dealer to customers in the original package, whether in tank cars, barrels or other packages and in the same form and condition in which the same was imported, said statement shall show the amount of motor vehicle fuel so sold and the names and addresses of the persons, firm or corporations to whom the same was sold.

Said dealer shall pay a license tax of two cents per gallon on all motor vehicle fuel used and sold by him other than such fuel sold by him or them in the original packages as above specified, and shall have the option of paying said tax of two cents per gallon on all motor vehicle fuel sold by him or them in the state in the original packages in which the same was imported as above specified.

Wherever any sale is made by a dealer of motor vehicle fuel in the original packages in which the same was imported as above specified, such dealer shall deliver to the purchaser thereof an invoice of such motor vehicle fuel, stating the name and address of the purchaser, the quantity and kind of fuel sold, and whether or not said dealer assumes and agrees to pay the license tax on said fuel above specified, and such dealer shall transmit to the State Auditor at the same time he shall render the statement above specified, duplicate copies of all such invoices issued and delivered by him during the period covered by such statement.

§ 3. Every dealer paying such license tax or being liable for the payment thereof, shall be entitled to charge and collect the sum of two cents per gallon, on such motor fuel sold by him, as a part of the selling price thereof.

§ 4. That all dealers in motor vehicle fuel in the State of North Dakota shall file a duly acknowledged certificate with the State Auditor, on forms prescribed, prepared and furnished by the said state auditor, which shall contain: The name under which such dealer is transacting business within the State of North Dakota; the names and addresses of the several persons constituting the firm or partnership and, if a corporation, the corporate name under which it is authorized to transact business, and the names and addresses of its principal officers, resident general agent and attorney-in-fact. And the place or places of business of such dealer and whenever such dealer shall open up any new place of business, he shall forthwith report such fact to the State Auditor.

§ 5. That said license tax in respect to motor vehicle fuel sold or used in any calendar month shall be paid at the same time the statement provided for in Section 2 hereof is rendered, to the State Auditor, who shall receipt the dealer therefor, and shall forthwith pay over all the money to the State Treasurer thus received, except such money as shall have been expended by said State Auditor for the purpose of making refunds as herein provided, and State Treasurer shall promptly credit the amount of such payment to the State Highway Commission. All money so credited is hereby appropriated to be used by such commission for the construction, reconstruction, maintenance or repairs of highways or roads under the jurisdiction of said commission.

§ 6. That any person or persons, firm or corporation who shall buy or use any motor vehicle fuel as defined in this act for the purpose of operating or propelling stationary gas engines, tractors, used for agricultural purposes, motor boats, airplanes or

aircraft, or who shall purchase or use any of such fuel for lighting, heating, cleaning or dyeing or other commercial use of the same except motor vehicles operated or intended to be operated in whole or in part upon any of the public highways of the State of North Dakota, on which motor fuel the tax imposed by this act has been paid, shall be reimbursed and repaid the amount of such tax paid by him upon presentation to the State Auditor, on a form prescribed by the State Auditor, a sworn statement setting forth the total amount of such fuel purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the State of North Dakota and the purpose for which said motor vehicles upon which he claims exemption from said tax was used, and such other information as the State Auditor shall require, and the said State Auditor upon the presentation of such sworn statement, shall cause to be repaid to such consumer from the taxes collected on motor vehicle fuels, the said taxes on fuels purchased or used than for motor vehicles as aforesaid; provided, that such applications for and refunds of such taxes shall be made not oftener than at the beginning of the quarter of each calendar year.

§ 7. That the records of all purchases, receipts, sales, distribution and use of motor vehicle fuel of every dealer shall at all times during the business hours of the day be subject to inspection by the State Auditor or by any agent or employee thereof duly authorized by him.

§ 8. It shall be unlawful for any person or persons, firm or corporation to purchase, receive or accept any motor vehicle fuel from any dealer in the original package as the same was imported into the state as specified in Section 2 hereof, or to pay for same, or to sell or offer same for sale, unless the invoice provided for in Section 2 hereof was by said dealer delivered to him at the time of the purchase or receipt of said motor vehicle fuel. Any person, firm or corporation who shall purchase or receive any motor vehicle fuel from any dealer in this state in the original package in which the same shall have been imported, and upon which fuel the said dealer shall not have assumed to pay the tax as provided in this act, shall, on the 15th day of each month render to the State Auditor the same statement required of the dealer by Section 2 hereof, and at the same time shall remit and pay to said State Auditor a license tax of two cents per gallon on such motor vehicle fuel, upon which the dealer has not assumed the tax.

§ 9. That any dealer, person or association of persons, firm, or corporation violating any provision of this act, or any person, firm or corporation who shall make any false statement in any

statement or report required by this act or who shall make any false statement in connection with an application for the refund of any money of taxes provided in this act, or who shall collect or cause to be repaid to him or to any person any tax not being entitled to the same under the provisions of this act, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars or be imprisoned in the county jail for not more than 90 days, or by both such fine and imprisonment.

§ 10. All acts or parts of acts in conflict with the provisions of this act are hereby repealed.

Approved June 30, 1926, 65,813 to 57,374.

CONSTITUTIONAL AMENDMENTS

CONCURRENT RESOLUTIONS, S. L. 1925

Section 45—Article 2

§ 45. Each member of the legislative assembly shall receive as compensation for his services for each session eight dollars per day, and ten cents for every mile of necessary travel in going to and returning from the place of the meeting of the legislative assembly on the most usual route.

Disapproved June 30th, 1926, 86,883 to 48,719.

CONCURRENT RESOLUTION, S. L. 1925

Article 43

§ 82. There shall be chosen by the qualified electors of the State at the times and places of choosing members of the legislative assembly, a secretary of state, auditor, treasurer, superintendent of public instruction, commissioner of insurance, three commissioners of railroads, one attorney general and one commissioner of agriculture and labor, who shall have attained the age of twenty-five years, shall be citizens of the United States, and shall have the qualifications of state electors. They shall severally hold their offices at the seat of government, and, with the exception of the commissioners of railroads, for the term of two years and until their successors are elected and duly qualified, but no person shall be eligible to the office of treasurer for more than two consecutive terms. Of the commissioners of railroads elected at the general election in 1926, the one having held his office for the longest time shall