[illegible] corporation formed under the chapter must file annually immediately after its annual meeting, in the clerk's office of the county where such building is or is to be located, a certificate giving the names and addresses of the principal officers of the corporation and the names and addresses of the members of the board of trustees, and the names and location of all bodies admitted to or withdrawn or expelled from membership since the filing of the last preceding certificate. And the several bodies comprising such corporation may by a two-thirds vote of all the members present at any regular or special meeting, notice whereof has been duly given according to the constitution, rules and regulations of such body, adopt by-laws, rules and regulations for the management and government of such hall, temple, or other building not inconsistent with the laws of the state or the constitution, general rules or laws of the grand lodge or other governing body to which it is subordinate and may therein provide for the disposition of the revenues arising therefrom and may in such by-laws, rules and regulations limit and define the purposes and uses to which the net revenue from said hall, temple or other building shall be applied, and when the same shall be concurred in by all of said bodies, they shall be binding on said corporation and thereafter said net income shall not be devoted or applied to any other purpose.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 695.

AN ACT to amend the tax law, in relation to abandonment of claim of title under tax deeds on cancellation of sale.

Became a law May 11, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," is hereby amended by inserting therein, after section one hundred and forty, a new section, to be section one hundred and forty-a, to read as follows:

§ 140-a. Abandonment of claim of title under tax deeds on cancellation of sale. Before the comptroller shall cancel a tax sale, pursuant to the provisions of this article, and issue his certificate of cancellation, the party, claiming under the tax deed issued from the sale sought to be cancelled, his heirs or assigns, shall deliver to the comptroller an instrument of abandonment of any and all claims and interest under and by virtue of such tax deed duly executed and acknowledged in the same manner as a deed, which shall not affect his right to a refund, together with satisfactory proof that he has not conveyed the land described in such tax deed or any part thereof or interest therein. At the time of issuing his certificate of cancellation, the comptroller shall transmit such instrument of abandonment to the clerk of the county where the land described in such tax deed is situated. The clerk of such county shall record such instrument of abandonment in a book of deeds in his office and index the same as though the party executing it were a grantor in a deed.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 697.

AN ACT to confer jurisdiction on the court of claims to hear, try and determine the alleged claim of Charles P. Senecal against the state for loss and damage sustained by the destruction of an automobile through the alleged negligent operation of the state bridge spanning the Hudson river at Troy and Watervliet.

Became a law May 12, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The court of claims is hereby authorized to hear, audit and determine the claim of Charles P. Senecal, of the city of Cohoes, for damages sustained by the alleged destruction of his automobile and of certain fixtures and loss of certain property contained therein through the alleged negligence of employees of the state in the operation of the bridge known as the "Congress street bridge" which spans the Hudson river at Troy and Watervliet, and in the operation of its gates and draw, on or about the twentieth day of July, nineteen hundred and twenty; and if the court shall find that the destruction of such automobile and fixtures and the loss of such property occurred and that they were caused by the negligence of state employees, while acting in the course of their employment, in the operation of such bridge, its gates and draw, or either, without contributory negligence on the part of the claimant, the state shall be deemed to have been liable for such negligence on the part of its said employees and damages therefor shall constitute a legal and valid claim against the state, and the court shall award to and render judgment for the claimant against the state for such sum as it shall find to be just and equitable, provided the claim herein is filed with the court of claims within one year after this act takes effect.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 698.

AN ACT to amend the railroad law, relative to the construction of new highway crossings of railroads, the elimination of existing railroad grade crossings or changing existing railroad crossings.

Became a law May 12, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section ninety of chapter four hundred and eighty-one of the laws of nineteen hundred and ten, entitled "An act in relation to railroads, constituting chapter forty-nine of the consolidated laws," as last amended by chapter three hundred and seventy-eight of the laws of nineteen hundred and fourteen, is hereby amended to read as follows:

§ 90. New streets across railroads. When a new street, avenue, highway or road or new portion or additional width of a street, avenue, highway or road, or a state or county highway or county road deviating from the line of an existing highway or road, shall hereafter be constructed across a steam surface railroad, other than pursuant to the provisions of section ninety-one of this chapter, such new street, avenue, highway or road, or new portion or additional width of a street, avenue, highway or road, shall pass over or under such railroad or at grade, as the public service commission shall direct. Notice of intention to lay out such street, avenue, highway or road, or such new portion or additional width of a street, avenue, highway or road, across a steam surface railroad shall be given to such railroad corporation by the municipal corporation at least fifteen days prior to the making of the order laying out such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road by service personally on the president or vice-president of the railroad corporation or any general officer thereof. In case of the construction of a state or county highway which deviates from the line of an existing highway across a steam surface railroad, a like notice shall be given to such railroad corporation by the state commission of highways at least fifteen days prior to the adoption of the maps, plans and specifications for such state or county highway by such commission. Such notice shall designate the time when and place where a hearing will be given to such railroad corporation, and such railroad corporation shall have the right to be heard before the authorities of such municipal corporation upon the question [illegible] avenue, highway [illegible] portion or additional [illegible] avenue, highway [illegible] or, if the state [illegible] determined [illegible] highway which [illegible] an existing [illegible] constructed across such [illegible] designated in the maps [illegible] specifications therefor [illegible] corporation or commission of highways shall then apply to the public service commission before any further proceedings are taken, to determine whether such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road shall pass over or under such railroad or at grade. The public service commission shall thereupon appoint a time and place for hearing such application, and shall give such notice thereof as it shall judge reasonable, not however less than ten days, to the railroad corporation whose railroad is to be crossed by such new street, avenue, highway or road, or such new portion or additional width of a street, avenue, highway or road, to the municipal corporation, or in the case of a state or county highway or a state or county highway which deviates from the line of an existing highway to the municipal corporation and state commission of highways, and to the owners of land adjoining the railroad and that part of the street, avenue, highway or road to be opened, extended or constructed. The public service commission shall determine whether such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road, or state or county highway shall be constructed over or under such railroad or at grade. If the application be made by the state commission of highways in respect of a street, avenue, highway or road or new portion or additional width of a street, avenue, highway or road proposed to be constructed or improved as part of a state highway, the decision shall state whether such highway shall cross such railroad above or below the grade thereof, and in case of a county highway such decision shall state whether such highway shall cross such railroal at grade, or above or below the grade thereof. If the public service commission shall determine that such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road shall be carried across such railroad above the grade thereof, then said public service commission shall determine the height, the length and the material of the bridge or structure by means of which such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road shall be carried across such railroad, and the length, character and grades of the approaches thereto. If the public service commission shall determine that such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road shall be constructed or extended below the grade of such railroad, said public service commission shall determine the manner and method in which the same shall be so carried under, and the length, character and grades of the approaches; and if said commission shall determine that such street, avenue, highway or road or such new portion or additional width of a street, avenue, highway or road shall be constructed or extended across such railroad at grade, the public service commission shall determine the manner and method in which the same shall be carried across such railroad at grade and what safeguards shall be maintained. The decision of the public service commission as to the manner and method of carrying such new street, avenue, highway or road, or such new portion or additional width of a street, avenue, highway or road, or state or county highway or state or county highway which deviates from the line of an existing highway, across such railroad shall be final, subject however to the right of appeal hereinafter given. The decision of said public service commission rendered in any proceeding under this section shall be communicated within twenty days after final hearing to all parties to whom notice of the hearing of such proceeding was given, or who appeared at such hearing by counsel or in person. This section shall not be construed as authorizing or permitting any municipality to make application to the public service commission for a determination as to the manner in which a state or county highway, or a state or county highway which deviates from the line of an existing highway, shall cross an existing railroad.

§ 2. Section ninety-one of such chapter as last amended by chapter three hundred and seventy-eight of the laws of nineteen hundred and fourteen is hereby amended to read as follows:

§ 91. Alteration of existing crossing. The mayor and common council of any city, the president and trustees of any village, the town board of any town, the board of supervisors of any county having jurisdiction over a street, avenue, highway or road which crosses or is crossed by a steam surface railroad at grade, below grade or above grade by structures heretofore constructed, or any steam surface railroad corporation whose railroad crosses or is crossed by a street, avenue, highway or road at grade, below or above grade, may bring their petition in writing to the public service commission, therein alleging that public safety requires an alteration in the manner of such crossing, its approaches, the method of crossing, the location of the crossing, a change in the existing structure by which such crossing is made, the closing and discontinuance of a crossing and the diversion of the travel thereon to another street, avenue, highway, road or crossing, or if not practicable to change such crossing from grade, below grade or above grade or to close or discontinue the same, the opening of an additional crossing for the partial diversion of travel from the grade, below grade or above grade crossing, and praying that the same may be ordered. Where a street, avenue, highway or road in a city, village, town or county, which crosses or is crossed by a steam surface railroad at grade, below grade or above grade, is a part of a highway which the state commission of highways has constructed or improved or shall have determined to construct or improve as a state or county highway, as provided in the highway law, such commission of highways may bring a petition containing any of the allegations above specified and praying for a like order. Upon any such petition being brought the public service commission shall appoint a time and place for hearing the petition, and shall give such personal notice thereof as it shall judge reasonable, of not less than ten days, however, to such petitioner, the railroad corporation, the municipality in which such crossing is situated, and if such crossing is in whole or part in an incorporated village having not to exceed twelve hundred inhabitants, also to the supervisor or supervisors of the town or towns in which such crossing is situated, and in cases to the owners of the lands adjoining such crossing and adjoining that part of the street, avenue, highway or road to be changed in grade or location or to be discontinued, or the land to be opened for a new crossing, and to the state commission of highways in case of a state or county highway. The public service commission shall cause notice of said hearing to be advertised in at least two newspapers published in the locality affected by the application; and upon such notice and after a hearing or hearings the public service commission shall determine what alterations or changes, if any, shall be made. The decision of said public service commission rendered in any proceeding under this section shall be communicated within twenty days after final hearing to all parties to whom notice of the hearing in said proceeding was given, or who appeared at said hearing by counsel or in person. Any person aggrieved by such decision, or by a decision made pursuant to sections eighty-nine and ninety hereof, and who was a party to said proceeding, may within sixty days appeal therefrom to the appellate division of the supreme court in the department in which such crossing is situated, and to the court of appeals, in the same manner and with like effect as is provided in the case of appeals from an order of the supreme court. This section shall not be construed as authorizing or permitting any municipality to make application to the public service commission for a determination as to the manner in which a state or county highway, or a state or county highway which deviates from the line of an existing highway, shall cross an existing railroad.

§ 3. Section ninety-two of such chapter as last amended by chapter seven hundred and forty-four of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 92. Acquisition of land, right or easement in crossing. The municipal corporation having jurisdiction over the street, avenue, highway or road and in which the crossing is located, may with the approval of the railroad corporation acquire by purchase any lands, rights or easements necessary or required for the purpose of carrying out the provisions of sections eighty-nine, ninety and ninety-one of this chapter, but if unable to do so shall acquire such lands, rights or easements by condemnation either under the condemnation law or under the provisions of the charter of such municipal corporation. The railroad corporation shall have notice of any such proceedings and the right to be heard therein. In the case of a street, avenue, highway or road constructed or improved or to be constructed or improved as a part of a state or county [illegible]

[illegible] shall have notice of any such proceedings and the right to be heard therein.

§ 4. Section ninety-three of such chapter as last amended by chapter seven hundred and forty-four of the laws of nineteen hundred and thirteen, is hereby amended to read as follows:

§ 93. Repair of bridges and subways at crossings. When a highway crosses a railroad by an overhead bridge, the framework of the bridge and its abutments shall be maintained and kept in repair by the railroad corporation, and the roadway thereover and the approaches thereto shall be maintained and kept in repair by the municipality having jurisdiction over and in which the same are situated; except that in the case of any overhead bridge constructed prior to the first day of July, eighteen hundred and ninety-seven, the roadway over the approaches to which the railroad corporation was under obligation to maintain and repair, such obligation shall continue, provided the railroad corporation shall have at least ten days' notice of any defect in the roadway thereover and the approaches thereto, which notice must be given in writing by the town superintendent of highways or other duly constituted authority, and the railroad corporation shall not be liable by reason of any such defect unless it shall have failed to make repairs within ten days after the service of such notice upon it. When a highway passes under a railroad, the bridge and its abutments shall be maintained and kept in repair by the railroad corporation, and the subway and its approaches shall be maintained and kept in repair by the municipality having jurisdiction over and in which the same are situated. In case such highway is a part of a state or county highway constructed or improved as provided in the highway law, the roadway over such railroad or the subway underneath the same, and the approaches thereto, shall be maintained and kept in repair under the supervision and control of the state commission of highways in the manner provided by the highway law for the maintenance and repair of state and county highways where such roadway, subway or approaches, or any of them, have been constructed or improved as a part of a state or a county highway.

§ 5. Section ninety-four of such chapter as last amended by chapter four hundred and thirty-nine of the laws of nineteen hundred and nineteen, is hereby amended to read as follows:

§ 94. Performance of work; division of expense; accounting; claims for damage; valuation. 1. Whenever under the provisions of section eighty-nine of this chapter, a new railroad is constructed across an existing highway, the expense of crossing above or below the grade of the highway, including any expense incurred in altering or changing the highway under a determination of the public service commission shall be paid entirely by the railroad corporation.

2. Whenever under the provisions of section ninety of this chapter a new street, avenue, highway or road or new portion or additional width of a street, avenue, highway or road is constructed across an existing railroad, the railroad corporation shall pay one-half and the municipal corporation having jurisdiction over such street, avenue, highway, or road or new portion or additional width of a street, avenue, highway or road shall pay the remaining one-half of the expense of making such crossing above or below the grade of the railroad except as hereinafter provided in case of a state or county highway.

3. Whenever a change is made as to an existing crossing or structure in accordance with the provisions of section ninety-one of this chapter, fifty per centum of the expense thereof shall be borne by the railroad corporation and twenty-five per centum by the municipal corporation and twenty-five per centum by the state; except that whenever an existing crossing, in which a change is made under the provisions of section ninety-one, is located wholly or partly within an incorporated village having not to exceed twelve hundred inhabitants, the portion of expense herein required to be borne by the municipal corporation shall be borne by the town or towns in which such crossing is situated and except in the case of a state or county highway, where the petition for such change is made by the state commission of highways, in which case fifty per centum of such expense shall be borne by the railroad corporation and fifty per centum as hereinafter provided.

4. Whenever under the provisions of sections ninety and ninety-one of this chapter a highway is to be constructed across an existing railroad and is a part of a state or county highway to be constructed or improved as provided in the highway law, one-half of the expense of making such crossing above or below grade shall be paid by the railroad corporation, and the remaining one-half of such expense shall be paid by the state in the case of a state highway, and jointly by the state and county or the state, county and town in the case of a county highway, in the same porportion as the cost of construction or improvement of such state or county highway is to be paid.

5. Whenever in carrying out the provisions of sections ninety or ninety-one of this chapter two or more lines of steam surface railroad, owned and operated by different corporations cross a highway at a point where a change in grade is made, each corporation shall pay such proportion of fifty per centum of the expense thereof as shall be determined by the public service commission.

6. In carrying out the provisions of sections eighty-nine, ninety and ninety-one of this chapter, except where the highway is a part of a state or county highway as defined by the highway law, the work shall be done by the railroad corporation or corporation affected thereby, subject to the supervision and approval of the public service commission; and in all cases, except where the entire expense is paid by the railroad corporation, of where the highway is a part of a state or county highway as defined by the highway law, the expense of construction shall be paid primarily by the railroad corporation, and the expense of acquiring by the railroad corporation, and the expense of acquiring additional lands, rights or easements shall be paid primarily by the municipal corporation having jurisdiction over the street, avenue, highway or road or new portion or additional width of a street, avenue, highway or road. Plans and specifications of all changes proposed under sections ninety and ninety-one of this chapter and an estimate of the expense thereof shall be submitted to the public service commission for its approval before the letting of any contract. In case the work is done by contract the proposals of contractors shall be submitted to the public service commission, and if the commission shall determine that the bids are excessive have the power to require the submission of new proposals. The commission may employ temporarily such experts and engineers as may be necessary properly to supervise any work that may be undertaken under sections eighty-nine, ninety and ninety-one of this chapter, the expenses thereof to be paid by the comptroller upon the requisition and certificate of the commission and included in the cost of the particular change in grade or in the structure above or below grade on account of which it is incurred and finally apportioned in the manner provided in this section.

6-a. Whenever under the provisions of sections ninety and ninety-one of this chapter, a highway is to be constructed across an existing railroad and is a part of a state or county highway as defined in the highway law, the public service commission shall determine whether the work shall be done by the railroad corporation or by the state commission of highways or by both. If the public service commission shall determine that the work shall be physically divided between the railroad corporation and the state commission of highways, the railroad corporation and the state commission of highways shall primarily pay respectively the cost of the work performed by each. If the public service commission shall determine that the work shall be done by the state commission of highways the latter commission shall advertise for bids on a joint contract which shall be executed by the railroad corporation and the state commission of highways. For work performed under such contract payments shall be made to the contractor by the railroad corporation and the state commission of highways on estimates prepared by the state commission of highways approved by the railroad corporation and the public service commission. The amount which the railroad corporation and the state commission of highways shall pay on each such estimate shall be determined proportionately by including any payments made for lands, rights or easements, or any other payments made but not included within the contract so that when the work ordered by the public service commission shall have been concluded, the railroad corporation and the state commission of highways will each have paid one-half of the total expenditures made in carrying out the order of the public service commission. In case any such highway is a county highway or involves county, town or village funds or funds provided by the federal government such funds shall be considered as a part of the state's share of such work, unless such funds are to be used for the purpose of widening the pavement to a greater width than sixteen feet or providing a more expensive type. In any such the state commission of highways [illegible]

[illegible] and estimates of work shall be prepared by the railroad corporation, or state commission of highways as determined by the public service commission, and shall be approved by the railroad corporation, the state commission of highways and the public service commission. The work shall be subject to the inspection and approval by the railroad corporation, the state commission of highways and the public service commission. Section one hundred and thirty of the highway law shall govern as far as practicable any work under this section which is performed under the direction of the state commission of highways.

7. Upon the completion of the work and its approval by the public service commission an accounting shall be had between the railroad corporation and the municipal corporation or the state commission of highways of the amounts expended by each with interest, and if it shall appear that the railroad corporation or the municipal corporation or the state commission of highways has expended more than its proportion of the expense of the crossing as herein provided a settlement shall be forthwith made in accordance with the provisions of this section. At any time after the work of elimination of a crossing has been commenced the public service commission may, upon its own motion or upon the petition of the railroad corporation or of any municipality interested or of the state commission of highways, make an order for an intermediate settlement and direct payments to be made in connection therewith as in this section provided for a final accounting. All items of expenditures shall be verified under oath. In case of a dispute between the railroad corporation and the municipal corporation or the state commission of highways as to the amount expended which dispute does not involve the nature or character of the work performed, any judge of the supreme court in the judicial district in which the municipality or the state or county highway is situated may appoint a referee to take testimony as to the amount expended, and the confirmation of the report of the referee shall be final. In the event of the failure or refusal of the railroad corporation to pay its proportion of the expense, the same with interest from the date of such accounting may be levied and assessed upon the railroad corporation and collected in the same manner that taxes and assessments are now collected by the municipal corporation within which the work is done; and in the event of the failure or refusal of the municipal corporation to pay its proportion of the expense an action may be maintained by the railroad corporation for the collection of the same with interest from the date of such amount with interest against any taxes levied or assessed against it or its property by such municipal corporation.

8. In the event of the appropriation made by the state in any one year being insufficient to pay the state's proportion of the expense of any change that may be ordered the first payment from the appropriation of the succeeding year shall be on account of said change, and no payment shall be made on account of any subsequent change that may be ordered, nor shall any subsequent change be ordered, until the obligation of the state on account of the first named change in grade has been fully discharged, unless there shall be provided for by an additional appropriation to be made by the legislature. The state's proportion of the expense of changing any existing grade crossing or the structure of any existing crossing above or below grade shall be paid by the state treasurer on the warrant of the comptroller, to which shall be appended the certificate of the public service commission to the effect that the work has been properly performed and a statement showing the situation of the crossing or structure that has been changed, the total cost and the proportionate expense thereof; and the money shall be paid in whole or in part to the railroad corporation or, to the municipal corporation as the public service commission may direct, subject, however, to the rights of the respective parties as they appear from the accounting or intermediate accounting to be had as hereinbefore provided for.

9. No claim for damages to property on account of the change or elimination of any crossing or change in structure or approaches under the provisions of this article shall be allowed unless notice of such claim is filed with the public service commission within six months after completion of the work necessary for such change or elimination.

10. Upon the acquisition of any railroad by the public, under the right of eminent domain or by and under any statute providing for the acquisition, use or operation thereof, any and all sums of money paid and contributed by the state or any political subdivision thereof toward the expense of constructing new crossings as in this article provided, shall be credited, allowed and deducted in determining the value of such property or the basis of computing or allowing compensation therefor.

§ 6. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 701.

AN ACT to authorize, empower and direct the commissioner of agriculture to investigate, hear and determine claims presented to him for damages sustained on account of orders or restrictions made by him or the department of agriculture during the year nineteen hundred and nineteen to prevent the spread of the insect pest known as the European corn borer, and making an appropriation therefor.

Became a law May 12, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The commissioner of agriculture is hereby authorized, empowered and directed to investigate, hear and determine any claim now filed in his office or presented to him within six months after this act takes effect by a producer or grower of corn for damages sustained on account of restrictions placed upon them in the sale of their products by quarantine orders or otherwise by the commissioner or department of agriculture under the provisions of the agricultural law, during the year nineteen hundred and nineteen, to prevent the spread of the insect pest known as the European corn borer. The form of such claim and the proof in support thereof shall be prescribed by the commissioner. The commissioner shall forthwith investigate the matters alleged in such claim and, if it shall appear to his satisfaction that the damages claimed were sustained by reason of the enforcement of such order of the commissioner or other act of the department of agriculture, the state shall be deemed to have been liable for such act of the commissioner or department and damages therefor shall constitute a legal and valid claim against the state, and the commissioner shall determine the amount of such damages. He shall thereupon execute a certificate in duplicate, containing the name of such producer or grower and the amount of the damages ascertained by him. One such certificate shall be filed in the office of the comptroller and the other delivered personally or by mail, with notice of the filing thereof, to the person in whose favor the certificate was issued. The person to whom such certificate was issued, or his assignee or legal representative, may present such certificate for payment and the amount thereof shall be paid to such person, or his assignee or legal representative, by the state treasurer on the warrant of the comptroller, out of any moneys available therefor, upon a proper receipt being signed by the person entitled to such payment. If the person to whom such certificate was issued, or his assignee or legal representative, shall not present the same for payment as herein provided within six months after the execution thereof by the commissioner, he shall be deemed to have rejected the determination of the commissioner of the amount of compensation to be paid for the damages claimed by him and the amount thereof shall not be paid by the state.

§ 2. The sum of fifty-two thousand dollars ($52,000), or so much thereof as may be necessary, is hereby appropriated out of any moneys in the treasury not otherwise appropriated for the purpose of making the payments provided in this act.

§ 3. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.

[illegible]

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter fifteen of the laws of nineteen hundred and nine, entitled "An act in relation to the civil service of the state of New York and the civil divisions and cities thereof, constituting chapter seven of the consolidated laws," is hereby amended by inserting therein a new section, to follow section twenty-one-a, to be section twenty-one-b, to read as follows:

§ 21-b. Preference to veterans.

(a) The word "veteran," when used in this section, shall mean and include any person, male or female, who, being a resident of this state at the time of induction into the service, served in the army, navy or marine corps of the United States within the period of actual warfare in time of war, or who, being a resident of this state and a citizen of the United States at the time of induction into such service, served within the period of actual warfare in the world war in the military or naval service of any nation associated with the United States in such war and has received an honorable discharge or relief from such service; but shall not include any person who refused so to serve after a final decision of the proper military authorities requiring such service.

(b) The phrase "disabled veteran," when used in this section, shall mean and include any veteran who has lost, or been totally disabled in, a hand, foot, arms, leg, shoulder, hip, eye or ear, or who sustained injuries that subsequently proved the direct cause of such loss or total disability or who sustained injury to any organ or member sufficient to destroy or permanently impair the function thereof or who suffered injury or illness directly causing a permanent and serious impairment of health; and who has received therefor a disability rating from the government of the United States or from any such associated nation. The state department of health shall determine and certify to such disability; except that in the service of the city of New York the municipal civil service commission shall determine such disability.

(c) Every disabled veteran shall be entitled to preference in original appointment without regard to his standing on any list from which such appointment may be made, to all competitive positions in the civil service of the state and the civil divisions thereof, provided his qualifications and fitness shall have been ascertained as provided in this chapter and the rules and regulations made in pursuance thereof; and a person so preferred shall not be disqualified from holding any position in such service on account of his age or disability, provided such age or disability does not render him incompetent to perform the duties of the position.

(d) Every veteran shall be entitled to preference in original appointment to all competitive positions in the civil service of the state and the civil divisions thereof over all other persons eligible for such appointment and standing on the list therefor with a rating equal to that of such veteran. Every veteran shall be entitled to preference in appointment to all positions classified in the labor class in cities without regard to their standing on any such list, provided, however, that disabled veterans shall be preferred over all others on such list.

(e) In all examinations for original appointment to any competitive position in the state service or in the civil divisions thereof, veterans shall receive additional credits for personal merit, as shown by military training and experience. The civil service commission, by proper rule or regulation, shall fix the comparative ratings to be given to veterans. The weight to be given to personal merit in no case shall exceed twenty per centum of the total weights of the examination.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 703.

AN ACT to amend the judiciary law, in relation to the qualifications of jurors.

Became a law May 12, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision four of section five hundred and forty-six of chapter thirty-five of the laws of nineteen hundred and nine, entitled "An act in relation to the administration of justice, constituting chapter thirty of the consolidated laws," is hereby amended to read as follows:

4. A practicing physician or surgeon, having patients requiring his daily professional attention, a duly registered optometrist, actually engaged in his profession as a means of livelihood, a licensed pharmacist actually engaged in his profession as a means of livelihood, a duly registered veterinary surgeon actually engaged in his profession as a means of livelihood, and a duly licensed embalmer actually engaged in his profession as a means of livelihood.

§ 2. Subdivision two of section six hundred and thirty-five of such chapter is hereby amended to read as follows:

2. A practicing physician, surgeon, or surgeon dentist, having patients requiring his daily professional attention, not following any other calling; a duly registered optometrist actually engaged in his profession as a means of livelihood; a licensed pharmaceutist or pharmacist, while actually engaged in his profession as a means of livelihood; a duly registered veterinary surgeon actually engaged in his profession as a means of livelihood, and a duly licensed embalmer actually engaged in his profession as a means of livelihood.

§ 3. Subdivision two of section seven hundred and twenty of such chapter, is hereby amended to read as follows:

2. A practicing physician, surgeon or surgeon dentist having patients requiring his daily professional attention, not following any other calling; a duly registered optometrist actually engaged in his profession as a means of livelihood; a licensed pharmaceutist or pharmacist, while actually engaged in his profession as a means of livelihood; a duly registered veterinary surgeon actually engaged in his profession as a means of livelihood, and a duly licensed embalmer actually engaged in his profession, as a means of livelihood.

§ 4. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 705.

AN ACT to confer jurisdiction of a certain claim of the Industrial Distilling Company upon the court of claims notwithstanding the failure to file a notice of intention.

Became a law May 13, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The court of claims shall have jurisdiction to hear and determine the claim filed against the state in said court by the Industrial Distilling Company on May sixth, nineteen hundred and fifteen, and numbered twenty-four hundred and seventy-seven-a, as filed, and now pending therein, notwithstanding the failure of said company to file a notice of intention to file said claim, as provided in section two hundred and sixty-four of the code of civil procedure.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 706.

AN ACT to amend the stock corporation law and the tax law, in relation to certain taxes on corporations.

Became a law May 13, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section tweytn-one of chapter sixty-one of the laws of nineteen hundred and nine, entitled "An act relating to stock corporations, constituting chapter fifty-nine of the consolidated laws," as added by chapter three hundred and fifty-one of the laws of nineteen hundred and twelve and amended by chapter five hundred and one of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 21. Taxation. The tax payable under section two hundred and seventy of the tax law in respect of any sale or agreement of sale or any memorandum of sale or delivery of transfer of shares or certificates of any share without designated monetary value [illegible]

[illegible] of eighty-two of the tax law shall be determined by taking as a base such portion of the net assets of the corporation as its gross assets employed in any business within this state bear to its entire gross assets wherever employed in business, and the rate of such franchise tax shall be fixed in the manner provided in said section one hundred and eighty-two of the tax law. For this purpose the rate of dividends shall be computed by dividing the total amount of dividends which has been paid during the year by the amount of the net assets of the corporation upon the first day of such year.

§ 2. Section one hundred and eighty of chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," as last amended by chapter four hundred and ninety-three of he laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 180. Organization tax. Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Any corporation issuing shares without designated monetary value shall pay to the state treasurer a tax of five cents on each share which the corporation is authorized to issue and a like tax upon any subsequent increase thereof. Provided, that in no case shall such tax be less than ten dollars. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as proposed in is articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer. If the board of railroad commissioners or public service commission shall have heretofore granted or the public service commission shall hereafter grant, such certificate and upon an appeal from the determination of such board of railroad commissioners or public service commission, such certificate has been or may hereafter be denied the state treasurer shall refund the amount of tax so paid to the railroad corporation or corporations by which such tax was paid, upon proof of payment being presented and appropriation being made therefor.

§ 3. Section one hundred and eighty-one of such chapter, as last amended by chapter four hundred and ninety of the laws of nineteen hundred and seventeen, is hereby amended to read as follows:

§ 181. License tax on foreign corporations. Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, doing business in this state, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; which first payment shall not be less than ten dollars; and if any year thereafter any such corporation shall employ more than eight thousand dollars of its capital stock within this state on which a license fee has not been paid then a license fee at the rate of one-eighth of one per centum shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets wherever employed in business. The issued capital stock of any corporation issuing shares without designated monetary value shall pay for the use of the state a license fee of six cents on each such share employed in this state, as hereinbefore provided. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such license fees shall be paid shall be fixed by the state tax commission, which shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof as it has in the case of domestic corporations, and the comptroller, or on and after July first, nineteen hundred and twenty-one, the state tax commission, shall have the same power to issue a warrant for the collection of such license fees, as now exists with regard to domestic corporations. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation after thirteen months from the time of beginning such business within the state, without obtaining a receipt for the payment of the license fee upon the capital stock employed by it within this state during the first year of carrying on its business in this state.

§ 4. Section two hundred and fourteen of such chapter, as added by chapter seven hundred and twenty-six of the laws of nineteen hundred and seventeen and last amended by chapter six hundred and forty of the laws of nineteen hundred and twenty, is hereby amended to read as follows:

§ 214. Computation of tax. If the entire business of the corporation be transacted within the state, the tax imposed by this article, if imposed upon the entire net income, shall be based upon the entire net income of such corporation for such fiscal year or calendar year as defined in section two hundred and eight of this chapter, subject, however, to any correction thereof for fraud, evasion or error, as ascertained by the state tax commission. If the entire business of such corporation be not transacted within the state, the tax imposed by this article shall be based upon a proportion of such entire net income, to be determined in accordance with the following rules: The proportion of the entire net income of the corporation upon which the tax under this article shall be based, shall be such portion of the entire net income as the aggregate of

1. The average monthly value of the real property and tangible personal property within the state.

2. The average monthly value of bills and accounts receivable arising from (a) personal property sold by the corporation from merchandise manufactured by it within the state; (b) personal property owned by the corporation and not manufactured by it within this state but sold by it or its agents and located within the state at the time of the receipt of the order; (c) the purchase or sale of, or trading in, goods, wares or merchandise not located at any place at which the corporation conducted a permanent or continuous business without the state, and where the bills and accounts receivable arose from orders received or accepted by any officer or agent, or at any place of business, in this state; and (d) services performed by any officer, agent or representative of the corporation connected with, sent from, or reporting, either directly or indirectly, to any officer located in this state or at any office located, owned, rented or occupied in this state.

3. The proportion of the average value of the stocks of other corporations owned by the corporation, allocated to the state as provided by this section, bears to the aggregate of

4. The average monthly value of all the real property and tangible personal property of the corporation, wherever located.

5. The average total monthly value for the fiscal or calendar year of bills and accounts receivable arising from (a) personal property sold by the corporation from merchandise manufactured by it within and without this state; and (b) the purchase, or sale of, or trading in, personal property, or from services performed by the corporation, its officers or agents, excluding those arising in any way from advances or loans.

6. The average total value of stocks of other corporations owned by the corporation.

7. In case any report is made as provided by subdivision nine of section two hundred and eleven of the tax law, the tax commission may assess the tax against either of the corporations whose assets or net income are involved in the report and upon the basis of the combined entire net income and the combined segregated assets of the corporation and upon such other information as it may possess, or may adjust the tax in such other manner as it shall determine to be equita- [illegible]

[illegible] allocation of assets to be apportioned in and out of the state in accordance with the value of the physical property in and out of the state representing [illegible] stock.

It is further provided that every domestic corporation exercising its franchise in this state and every foreign corporation doing business in this state, other than those exempted by section two hundred and ten of this chapter, shall be subject to a minimum tax of not less than ten dollars and not less than one mill upon each dollar of such a part of its issued capital stock, at its face value, as the amount of its gross assets employed by it in its business in this state bears to its gross assets wherever employed by it in its business. But if such a corporation has stock without par value, then the base of the tax, with relation to such stock, shall be such a portion of such issued capital stock, at not less than its actual or market value, and not less than five dollars per share, as may be determined by the tax commission, as its gross assets employed in its business in this state bear to the entire gross assets employed in its business.

If such a corporation is subject to tax at the rate of one mill, and it maintains no regular place of business outside this state, except a statutory office, it shall be taxed upon its entire issued capital stock as herein provided.

§ 5. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 707.

AN ACT to amend the insurance law, in relation to reinsurance.

Became a law May 12, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section twenty-two of chapter thirty-three of the laws of nineteen hundred and nine, entitled "An act in relation to insurance corporations, constituting chapter twenty-eight of the consolidated laws," as added by chapter three hundred and eighty-eight of the laws of nineteen hundred and nineteen and as amended by chapter five hundred and sixty-three of the laws of nineteen hundred and twenty, is hereby further amended to read as follows:

§ 22. Reinsurance. Every insurer authorised to issue policies in this state may reinsure in any other insurer any part or all of any risk or risks, other than life, assumed by it; but such reinsurance unless effected (a) with an insurer authorized to issue policies in this state, or (b) with an insurer similarly authorized in another state, territory or district of the United States and showing the same standards of solvency and meeting the same statutory and departmental regulations which would be required or prescribed of such insurer were it at the time of such reinsurance authorized in this state to issue policies covering risks of the same kind or kinds as those reinsured, shall not reduce the taxes to be paid or the reserve or other liability to be charged to the ceding insurer; provided that nothing in this section shall be construed to permit a ceding insurer a reduction of taxes through reinsurance effected with an insurer not authorized to issue policies in this state. In case such reinsurance is effected with an insurer so authorized or so recognized in reinsurance in this state, the ceding insurer shall thereafter be charged on the gross premium basis with an unearned premium liability representing the portion of such obligation retained by it and the insurer to which the business is ceded shall be charged with an unearned premium liability representing the portion of such obligation ceded to it calculated in the same way; provided, that when an insurer authorized to issue policies in this state shall reinsure any marine risks with a corporation incorporated outside of the United States but admitted to transact business in this state, other than through its attorney, manager or agent in the United States, under a contract which provides that losses thereunder shall not be collectible out of, or chargeable against, the assets of the corporation in the United States, the ceding insurer, as to the portion of such marine risks so ceded, shall be charged with unearned premium liability and shall report and pay taxes thereon but the insurer to which the business is ceded shall not be charged with unearned premium liability nor required to report or pay taxes on account of such marine risks, anything in this chapter to the contrary notwithstanding.

Any contract of reinsurance, other than life, whereby an insurer cedes more than seventy-five per centum of the total amount of its outstanding risks shall, if such insurer is incorporated by or, if an insurer of a foreign country, has its principal office in this state, be subject to the approval in writing by the superintendent of insurance of this state.

Every life insurance corporation doing business in this state may reinsure all or part of any life risk in any other insurance corporation, but shall only receive credit for the reserve on any policy covering a risk reinsured, if the reinsuring corporation is authorized to transact business in this state and may also receive credit for taxes on the premiums paid on any such policy, provided that no domestic life insurance company shall reinsure its whole risk on any individual life except by permission of the superintendent of insurance. Nothing in this chapter contained shall be construed as permitting the reinsurance of a life insurance corporation having over two hundred and fifty million dollars of insurance outstanding and in force.

The superintendent of insurance may require schedules of reinsurance to be filed by every insurer at the time of filing the annual report and of such other times as he may direct.

Nothing in this section shall be deemed to permit the ceding insurer to receive through the cession of the whole of a risk or risks any advantage in respect to its unearned premium reserve if an insurer other than life, or, if a life company, in the net value of its policies involving life contingencies, that would reduce the same below the actual amount thereof.

For the purposes of this section, the word "insurer" shall be deemed to include the word "reinsurer," and the words "issue policies" shall be deemed to include the words "make contracts of reinsurance."

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 708.

AN ACT to repeal article twenty-[illegible] of the public health law, in relation to narcotic drug control and to abolish the department of narcotic drug control.

Became a law May 13, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Article twenty-two, consisting of sections four hundred and twenty to four hundred and forty-five inclusive, of chapter forty-nine of the laws of nineteen hundred and nine, entitled "An act in relation to the public health, constituting chapter forty-five of the consolidated laws," as added by chapter [illegible] hundred and thirty-nine of the laws of nineteen hundred and eighteen, is hereby repealed.

§ 2. Notwithstanding such repeal, the commissioner of narcotic drug control and such of his subordinates as he may desire to retain for the purpose, shall continue in office until and including but not later than, the thirtieth day of June, nineteen hundred and twenty-one, for the purpose only of closing up the unfinished business and affairs of the department of narcotic drug control; but this section shall not operate to continue in force any prohibitive or regulative provisions of the repealed article relating to narcotic drugs beyond the time that this act otherwise takes effect. Such department is abolished as of the thirtieth day of June, nineteen hundred and twenty-one, and the commissioner of narcotic drug control shall then turn over to the state commissioner of health all books, papers, records and documents of his office. The commissioner of health shall examine the same and may destroy such portion thereof as he may not deem useful for the objects and purposes of the state department of health.

§ 3. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 711.

AN ACT [illegible] chapter five hu[illegible]