



MINNESOTA HISTORICAL SOCIETY  
Minnesota State Archives

**REVENUE DEPARTMENT**  
**Alcohol, Tobacco, and Special Taxes Division**

**An Inventory of Its Railroad and Freight Line Records**

**OVERVIEW OF THE RECORDS**

**Agency:** Minnesota. Dept. of Revenue. Alcohol, Tobacco, and Special Taxes Division.

**Series Title:** Railroad and freight line records.

**Dates:** 1969-1990.

**Quantity:** 1.75 cu. ft. (1 box and 1 partial box).

**Location:** 126.J.14.3B – 126.J.14.4F

**SCOPE AND CONTENTS OF THE RECORDS**

Alphabetical series of railroad and gross earnings returns (1976-1980) and returns for payments to freight line companies (1976-1981). There are also files dealing with various legal and financial issues involving the Chicago, Milwaukee, St. Paul, and Pacific Railroad and the Soo Line Railroad.

**INDEX TERMS**

*This collection is indexed under the following headings in the catalog of the Minnesota Historical Society. Researchers desiring materials about related topics, persons or places should search the catalog using these headings.*

**Topics:**

Freight and freightage--Taxation--Minnesota.  
Railroads--Taxation--Minnesota.  
Revenue--Minnesota.  
Taxation--Minnesota.

**Organizations:**

Chicago, Milwaukee, St. Paul, and Pacific Railroad.  
Soo Line Railroad Company.

## ADMINISTRATIVE INFORMATION

### Preferred Citation:

*[Indicate the cited folder and item here].* Minnesota. Dept. of Revenue. Alcohol, Tobacco, and Special Taxes Division. Railroad and Freight Line Records. Minnesota Historical Society. State Archives.

*See the Chicago Manual of Style for additional examples.*

### Accession Information:

Accession number(s): 992-62

### Processing Information:

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## DETAILED DESCRIPTION OF THE COLLECTION

*Note to Researchers: To request materials, please note both the location and box numbers shown below. Each entry consists of one folder unless otherwise stated.*

Location	Box	
126.J.14.3B	1	Railroad Gross Earnings Returns, 1976-1980. 5 expansion folders. Arranged alphabetically by name of railroad, then chronologically thereunder. Railroads are separated by pressboard dividers. Returns of Payments to Freight Line Companies, 1976-1981. 5 expansion folders. Arranged alphabetically by name of company, then chronologically thereunder. Companies are separated by pressboard dividers.
126.J.14.4F	2	Audit Records of the Investigation of the Chicago, Milwaukee, St. Paul, and Pacific Railroad, 1969-1985. 6 folders. Milwaukee Road Bankruptcy Proceedings, 1975-1990. 1 expansion folder. Soo Line Railroad v Minnesota Revenue Department litigation records, 1982-1983. 1 expansion folder. Records from a case heard in the Tax Court.