207.7 Sleeping car company defined; annual statement, contents, time.

Sec. 7. Every joint stock association, company, copartnership or association incorporated or acting under the laws of this or any other state, or of any foreign nation, and conveying to, from, through, in or across this state, or any part thereof, passengers or travelers, in palace cars, drawing room cars, sleeping cars or tourist cars, under any contract, express or implied with any railroad company, or the managers, lessees, agents or receivers thereof, shall be deemed and held to be a sleeping car company for the purposes of this act; and every such sleeping car company doing business in this state, shall annually between the first day of January and the thirty-first day of March, make out and deliver to the state board of assessors, a statement, verified by the oath of the officer or agent of such company making such statement, with reference to the thirty-first day of December next preceding, setting forth the information prescribed by the board to enable them to make the assessment required in this act.