

such accounting methods as they may deem proper, and to do any and all other things reasonably necessary in carrying out the provisions of this Act.

Approved April 17, 1933.

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CHAPTER 314—S. F. No. 1276

*An act to amend Session Laws of Minnesota 1929, Chapter 219, Section 11, relating to the manner of operating airplanes and providing for the violation thereof.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Hunting from airplanes prohibited.**—That the Sessions Laws of Minnesota 1929, Chapter 219, Section 11, be and same hereby is amended to read as follows:

“Section 11. Any aeronaut or passenger who, while in flight, in an airplane, within this state, shall intentionally kill or attempt to kill any birds or animals excepting those on which the state pays a bounty, or uses any airplane for the purpose of concentrating, driving, rallying or stirring up migratory water-fowl, shall be guilty of a misdemeanor.”

Approved April 17, 1933.

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CHAPTER 315—H. F. No. 1370

*An act directing the Minnesota Tax Commission to compromise taxes assessed upon shareholders of banks.*

WHEREAS, the right of this State and other states to collect taxes on national banks and their shareholders is governed and controlled by the Congress of the United States, and whereas the Supreme Court of this State in *State of Minnesota vs. First National Bank*, 164 Minn. 235, and the Supreme Court of the United States, *Minnesota vs. First National Bank*, 273 U. S. 561, have held that this State cannot collect taxes on shareholders of national banks at more than about one-eighth of present rate, and whereas until Congress removes its present restriction as expressed in Sec-