- Class 4. All property not included in the preceding classes shall constitute class four (4) and shall be valued and assessed at forty (40) per cent of the full and true value thereof."
- Sec. 2. Effective January 1, 1934.—This Act shall take effect and be in full force and effect from and after January 1, 1934.

Approved April 21, 1933.

CHAPTER 360-H. F. No. 801

An act relating to the taxation of motor vehicles using public streets and highways and owned by companies paying taxes under gross earnings system of taxation.

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

- Section 1. Taxation of certain motor vehicles.—Motor vehicles using the public streets and highways of this state and owned by companies paying taxes under gross earnings system of taxation shall be registered and taxed as provided for the registration and taxation of motor vehicles by Mason's Minnesota Statutes of 1927, Sections 2672 to 2704, inclusive, as now or hereafter amended, notwithstanding the fact that earnings from such vehicles may be included in the earnings of such companies upon which such gross earnings taxes are computed and all provisions of said sections are hereby made applicable to the enforcement and collection of the tax herein provided for.
- Sec. 2. To include 1933 tax.—The provisions of this Act, which provide for a motor vehicle tax, are intended to include and shall be deemed to include the imposition of such a tax for the year 1933 on the motor vehicles described in Section 1 of this Act, and the said tax for the year 1933 shall be paid on all such motor vehicles including those which prior to the passage of this act may have been registered for the year 1933 without the payment of such tax.
- Sec. 3. Application of act.—If this act shall be held invalid as to any company charged with the payment of taxes on a gross earnings basis under existing laws it shall be valid nevertheless as applied to any other company included under its provisions.

Sec. 4. Provisions separable.—If any section or part of this act shall be declared to be unconstitutional or invalid for any reason the remainder of this act shall not be affected thereby.

Approved April 21, 1933.

CHAPTER 361-S. F. No. 815

An act to amend Mason's Minnesota Statutes for 1927, Section 5586, relating to the netting of white fish and herring.

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

Section 1. Open season for whitefish and herring.—That Mason's Minnesota Statutes for 1927, Section 5586, be and the same hereby is amended so as to read as follows:

"5586. Whitefish and tullibees may be taken by means of gill nets of the sizes herein specified between October 15 and December 25 following, both inclusive unless the Director of Game and Fish shall set the date of opening at a later date in certain lakes, and fresh water herring may be taken by means of gill nets of the sizes herein specified between November 1 and January 10 following, both inclusive, in inland lakes of the State, for private use or consumption, but not for sale, provided a license to do so shall be first obtained from the commissioner."

Approved April 21, 1933.

CHAPTER 362-S. F. No. 846

An act to amend Mason's Minnesota Statues of 1927, Section 8501, relating to Lis Pendens Notices in Mechanic's Lien Fore-closures.

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

Section 1. Notice of lis pendens in certain cases.—That Mason's Minnesota Statutes of 1927, Section 8501, be amended as follows:

"8501. At the beginning of the action the plaintiff shall file for record with the register of deeds of the county in which it is