

The base price for taxation of a motor vehicle of which a similar or corresponding model, as defined in Mason's Supplement 1940, Section 2692, was being manufactured on August 1 preceding the year for which the tax is levied, shall be the manufacturers' list price of such similar or corresponding model in effect on such August 1. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such August 1 shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such August 1 shall be the price fixed by the registrar as a reasonable manufacturers' list price at the factory, on such August 1 if such vehicle has been then manufactured at prevailing costs.

After the first year of vehicle life the base value for taxation purposes shall be reduced as follows: ten per cent the second year, and 15 per cent the third and each succeeding year thereafter, but in no event shall such tax be reduced below the minimum.

When a motor vehicle first becomes subject to taxation during the calendar year for which the tax is paid, the tax on it shall be for the remainder of that year pro-rated on a monthly basis, one-twelfth of the annual tax for each calendar month, counting the month during which it becomes subject to the tax as the first month of such remainder.

Approved April 20, 1943.

CHAPTER 537—S. F. No. 410.

An act relating to surety bonds required to be furnished by county officers and employees in counties now or hereafter having a population of more than 250,000.

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

Section 1. Premium on surety bonds to be paid by county in certain cases.—In counties now or hereafter having a population of more than 275,000, when a corporate surety bond has been furnished by any county officer or employee pursuant to statute or resolution of the County Board, the premium therefor shall be paid by the county.

Sec. 2. All acts or parts of acts not consistent herewith are hereby repealed.

Approved April 20, 1943.

CHAPTER 538—S. F. No. 427.

(AMENDING SECTION 573.02 MINNESOTA STATUTES 1941.)

An act relating to action for death by wrongful act, and amending Mason's Supplement 1940, Section 9657.

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

Section 1. **Law amended—action for death by wrongful act.**—Mason's Supplement 1940, Section 9657, is amended to read as follows:

When death is caused by the wrongful act or omission of any person or corporation, the personal representative of the decedent may maintain an action therefor if he might have maintained an action, had he lived, for an injury caused by the same act or omission. The action may be commenced within two years after the act or omission. The damages therein cannot exceed \$10,000.00, and shall be for the exclusive benefit of the surviving spouse and next of kin, to be distributed to them in the same proportion as personal property of persons dying intestate; but funeral expenses, and any demand for the support of the decedent *other than old age assistance*, duly allowed by the probate court, shall first be deducted and paid. Provided, that if an action for such injury shall have been commenced by such decedent, and not finally determined during his life, it may be continued by his personal representative for the benefit of the same persons and for recovery of the same damages as herein provided, and the court on motion may make an order, allowing such continuance, and directing pleadings to be made and issues framed conformably to the practice in action begun under this section.

Approved April 20, 1943.

CHAPTER 539—S. F. No. 471.

(AMENDING SECTION 100.06 MINNESOTA STATUTES 1941.)

An act relating to wild animals and the manner of taking big game, amending Laws 1941, Chapter 482.