

S. F. No. 34.

Dog tax  
repealed.

## CHAPTER 36.

*An act repealing chapter one hundred and eighty-seven (187) of the General Laws of Minnesota for the year 1901.*

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

**SECTION 1.** *Chapter one hundred and eighty-seven (187) of the General Laws of the year One Thousand Nine Hundred and One (1901), entitled "An act to provide a tax on dogs, constituting a fund for the liquidation of damages for the same, and providing for a penalty for the violation thereof," is hereby repealed.*

**SEC. 2.** This act shall take effect and be in force from and after its passage.

Approved March 10, 1902.

S. F. No. 101.

## CHAPTER 37.

Dog taxes.

*An act to refund certain taxes paid by the owners of dogs under the provisions of chapter one hundred and eighty-seven (187) of the Laws of Minnesota for one thousand nine hundred and one (1901).*

Whereas, the Legislature of the State of Minnesota at the regular session during the year 1901 passed an act entitled "An act to provide a tax on dogs and constituting a fund for the liquidation of damages caused by the same, and providing for a penalty for a violation thereof," which act was approved April 9, 1901, and is known as chapter 187 of the General Laws of Minnesota for 1901;

And whereas, under the provisions of said law many persons have paid into the county treasury of their county the tax specified in section 2 of said act:

And whereas, it has been decided by the attorney general of this state that said law is unconstitutional and invalid for the reason that it provides for an unequal and arbitrary tax;

And whereas, the Legislature of this state, at its special session held in the year 1902, has enacted into the law Senate File No. 34, which repeals said chapter 187 of the General Laws of Minnesota for the year 1901: