

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repealed.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a fund for the liquidation of damages for the same, and providing for a penalty for the violation thereof," is hereby repealed.*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:

Now, therefore, be it enacted by the Legislature of the State of Minnesota:

SECTION 1. That the county treasurer of any county in this state who has received taxes assessed and levied under the provisions of chapter 187 of the General Laws of Minnesota for 1901, is hereby authorized to and shall pay to the person who paid said tax, out of the revenue fund created by said chapter 187, the amount ascertained to be due to said person, which amount shall be paid on the warrant of the county auditor as hereinafter set forth.

Refundment
of taxes
paid.

SEC. 2. Any person who has paid any tax on dogs, assessed and levied under the provisions of chapter 187 of the General Laws of Minnesota for 1901, shall present to the county auditor his receipt and such other evidence as shall satisfy the county auditor that he has paid such tax. The county auditor shall thereupon issue his refunding order upon the county treasurer of his county, in favor of the person who paid said tax, for the amount which the county auditor shall find to be due, after deducting from the amount paid as such tax the amount which should have been assessed and levied on such dogs, as other taxes are assessed and levied on other personal property. Provided, that in counties where claims for damages under chapter 187 of the General Laws of 1901 have been duly and properly presented to the proper officers for allowance, no money shall be refunded under the provisions of this act until such claims have been duly passed upon, and that the balance of the money remaining after said claims have been so passed upon shall be paid pro rata under the provisions of this act.

Except
amounts
paid for
damages.

SEC. 3. All amounts in the county treasury of any county in this state, now standing to the credit of the special fund created under the provisions of section 3 of chapter 187 of the General Laws of Minnesota for 1901, shall be placed to the credit of the revenue fund of the respective counties, and the auditor and treasurer of the respective counties are hereby authorized and directed to make the proper entries in their books, showing the transfer of said moneys in said special fund to the revenue fund of said county.

Transfer of
funds.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved March 11, 1902.