

Revenue Act or of the provisions thereof providing for a credit of the taxes paid to the several states of the United States not exceeding 80 percent of the tax imposed by said Title III.

Sec. 4. Intent of act.—It is hereby declared to be the intent and purpose of this act to obtain for this state the benefit of the credit allowed under the provisions of said Title III, Section 301, sub-section (b) of the Federal Revenue Act of Nineteen Hundred Twenty-six to the extent that this state may be entitled by the provisions of this act, by imposing additional taxes, and the same shall be liberally construed to effect this purpose. The attorney general may make such regulations, relative to the assessment and the collection of the tax provided by this act, not inconsistent with law, as may be necessary to carry out this intent.

Sec. 5. Application.—The provisions of this act shall also apply to all estates not fully distributed and now in process of settlement, where the date of death was subsequent to February 26, 1926.

Sec. 6. Other laws made part of this act.—All provisions of Sections 2292-2321, Mason's Minnesota Statutes of 1927, and amendments thereto, relating to succession taxes are hereby made a part of this act wherever the same are applicable.

Sec. 7. Apportionment of tax.—The tax which may be imposed under section 1 of this act shall be chargeable against the interests of each beneficiary in proportion to the amount of the normal state inheritance tax paid by each.

Sec. 8. Provisions separable.—If any portion of this act is held to be unconstitutional, such decision shall not invalidate the provisions unaffected thereby. In the event that any part of the Federal Revenue Act or Federal Estate Tax Law, hereinbefore referred to, shall be declared to be in violation of the constitution of the United States, such declaration shall not be construed to affect the provisions of this act.

Approved April 24, 1931.

CHAPTER 333—H. F. No. 1289

An act to amend Mason's Minnesota Statutes of 1927, Sections 2203 and 2204, relating to the removal of any structures, timber, or minerals from land upon which a lien for taxes has attached, and the seizure and sale thereof.

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

Section 1. **Structures, etc., not to be removed.**—That Mason's Minnesota Statutes of 1927, Section 2203, be amended to read as follows:

"2203. No structures, standing timber, or minerals on which a lien for taxes has attached shall be removed from any tract of land until all the taxes assessed against such tract and due and payable shall have been fully paid and discharged. When the state auditor *or the county auditor* has reason to believe that any such structure, timber, or minerals will be removed from such tract before such taxes shall have been paid, *either* may direct the county attorney to bring suit in the name of the state to enjoin any and all persons from removing such structure, timber, or minerals therefrom until such taxes are paid. No bond shall be required of plaintiff in such suit."

Sec. 2. **Structures, etc., may be seized.**—That Mason's Minnesota Statutes of 1927, Section 2204, be amended to read as follows:

"2204. Any structure, timber, or minerals removed from any tract of land subject to a lien for taxes as provided in this chapter, or so much thereof as may be necessary, may be seized by the state auditor, *or by the county auditor*, or by any person authorized by *either of them* in writing, and sold in the manner provided for the sale of personal property in satisfaction of taxes. All moneys received from such sale in excess of the amount necessary to satisfy such taxes and the costs and expenses of seizure and sale shall be returned to the owner of such structure, timber, or minerals, if known, and, if unknown, shall be deposited in the county treasury subject to the right of the owner."

Approved April 24, 1931.

CHAPTER 334—H. F. No. 1468

An act relating to wild animals, extending the season for taking sunfish in Goodhue County as provided by Mason's Minnesota Statutes of 1927, Section 5573, as amended.