

the proposed improvement upon the conservation of the forests of the state, or as affecting the conservation of wild life of the state.

Approved April 17, 1933.

CHAPTER 313—S. F. No. 1234

An act creating a State Forest Fund and providing for the distribution thereof and authorizing and directing a payment annually by the State of Minnesota to the counties therein of an amount equal to 50 per cent of the gross receipts of certain State forest lands.

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

Section 1. State forest fund created.—All income which may be received from lands acquired by the State within the areas which have been designated or shall hereafter be designated by the Legislature as state forests, excepting State forest lands included within the game preserve established by Laws of 1929, Chapter 258, and by Laws of 1931, Chapter 407, shall be paid into the state treasury and credited to the General Revenue fund.

Sec. 2. Fifty percent of receipts to go to county.—The State of Minnesota shall hereafter pay annually to each county in which there now are, or hereafter shall be situated, any state forests described in Section 1 hereof, a sum equal to 50 per cent of the gross receipts of such state forests located within such county, which payment shall be received and distributed by the county treasurer among the various funds of the county and the respective towns and school districts therein wherein such lands lie on the same basis as if such payment had been received as taxes on such lands payable in the current year.

Sec. 3. State auditor to draw warrants.—The state auditor shall annually draw his warrants upon the state treasurer for the proper amounts in favor of the respective counties entitled thereto and the state treasurer shall pay such warrants from the state forest fund.

Sec. 4. State auditor and state treasurer to adopt an accounting method.—The state auditor and the state treasurer are hereby authorized and empowered to devise, adopt, and use

such accounting methods as they may deem proper, and to do any and all other things reasonably necessary in carrying out the provisions of this Act.

Approved April 17, 1933.

CHAPTER 314—S. F. No. 1276

An act to amend Session Laws of Minnesota 1929, Chapter 219, Section 11, relating to the manner of operating airplanes and providing for the violation thereof.

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

Section 1. **Hunting from airplanes prohibited.**—That the Sessions Laws of Minnesota 1929, Chapter 219, Section 11, be and same hereby is amended to read as follows:

“Section 11. Any aeronaut or passenger who, while in flight, in an airplane, within this state, shall intentionally kill or attempt to kill any birds or animals excepting those on which the state pays a bounty, or uses any airplane for the purpose of concentrating, driving, rallying or stirring up migratory water-fowl, shall be guilty of a misdemeanor.”

Approved April 17, 1933.

CHAPTER 315—H. F. No. 1370

An act directing the Minnesota Tax Commission to compromise taxes assessed upon shareholders of banks.

WHEREAS, the right of this State and other states to collect taxes on national banks and their shareholders is governed and controlled by the Congress of the United States, and whereas the Supreme Court of this State in State of Minnesota, vs. First National Bank, 164 Minn. 235, and the Supreme Court of the United States, Minnesota vs. First National Bank, 273 U. S. 561, have held that this State cannot collect taxes on shareholders of national banks at more than about one-eighth of present rate, and whereas until Congress removes its present restriction as expressed in Sec-