

"5625-6. **Licenses—fees.**—The holder of any such license for the raising of wild animals or fur bearing animals only shall pay an annual license fee of three dollars for any such farm or ranch of ten acres or under, and an additional fee of 15 cents per acre for any additional land or waters actually devoted to the raising of wild animals or fur-bearing animals of any kind or kinds specified in the license: provided that such person may be licensed to raise both fur-bearing animals and game birds for an additional fee of \$2.00. *The holder of any such license for propagating deer shall pay an additional fee of \$2.00.* The holder of any such license for the raising of game birds only shall pay an annual license fee of \$5.00, regardless of the acreage involved, *and for propagating deer only, shall pay an annual license fee of \$5.00.* Such license fees shall be paid on or before *March 1* of each year and shall expire on *December 31* of each year, but shall be renewed from year to year upon payment by the licensee of the annual license fee, subject to the provisions of this act. The operation of said game bird or fur farms and the raising and propagation of such wild animals, game birds and fur-bearing animals without having secured a license so to do, and failure to comply with the terms of this act and to pay the license fee designated herein, shall constitute a misdemeanor, and any animals found upon the premises of any such game bird or fur farm shall be subject to confiscation."

Approved April 25, 1941.

CHAPTER 444—S. F. No. 861

An act relating to determination of descent; amending Mason's Supplement 1940, Sections 8992-79, 8992-80 and 8992-81.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 8992-79, is hereby amended to read as follows:

"8992-79. **Essentials.**—Whenever any person has been dead for more than five years and has left real estate or any interest therein, and no will *or authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved* has been admitted to probate nor administration had in this state; or

whenever real estate or any interest therein has not been included in a final decree, any person interested in the estate or claiming an interest in such real estate may petition the probate court of the county of the decedent's residence or of the county wherein such real estate or any part thereof is situated to determine its descent and to assign it to the persons entitled thereto.

Sec. 2. **Law amended.**—Mason's Supplement 1940, Section 8992-80, is hereby amended to read as follows:

"8992-80. Contents of petition.—Such petition shall show so far as known to the petitioner:

1. The name of the decedent, the date and place of his death, his age and address at such date, and whether testate or intestate.

2. The names, ages, and addresses of his heirs, executors, legatees, and devisees.

3. That no will or *authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved* has been admitted to probate nor administration had in this state; or if a will or *authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved* has been admitted to probate or administration had, that real estate or some interest therein was not included in the final decree.

4. A description of the real estate, and if a homestead, designated as such, the interest therein of the decedent, the value thereof at the date of his death, and the interest therein of the petitioner.

5. If the decedent left a will which has not been admitted to probate *in this state*, such will or *authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved* shall be filed and the petition shall contain a prayer for its admission to probate. If a will or *authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved* has been admitted to probate or if administration has been had, certified copies of such instruments in the prior administration as the court may direct shall be filed.

Sec. 3. **Law amended.**—Mason's Supplement 1940, Section 8992-81, is hereby amended to read as follows:

"8992-81. **Decree of descent.**—Upon the filing of such petition, the court shall fix the time and place for the hearing thereof, notice of which shall be given pursuant to Article XIX, Section 188. Upon proof of the petition and of the will if there be one, *or upon proof of the petition and of an authenticated copy of a will duly proved and allowed outside of this state in accordance with the laws in force in the place where proved if there be one*, the court shall allow the same and enter its decree assigning the real estate to the persons entitled thereto pursuant to the will *or such authenticated copy* if there be one, otherwise pursuant to the law of intestate succession in force at the time of the decedent's death. No decree shall be entered until after the determination and payment of inheritance taxes.

Approved April 25,-1941.

CHAPTER 445—S. F. No. 1015

An act relating to the distribution of the revenues derived from income taxes; amending Mason's Supplement 1940, Section 2394-57.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2394-57, is hereby amended to read as follows:

"2394-57. **Distribution of taxes — funds.** — The revenues derived from the taxes, interest and penalties under *Mason's Supplement 1940, Sections 2394-1 to 2394-61, inclusive*, shall be paid into the state treasury; and be credited to a special fund to be known as "Income Tax School Fund," and be distributed as follows:

(a) There shall be paid from said Income Tax School Fund all refunds of taxes erroneously collected from taxpayers under *Mason's Supplement 1940, Sections 2394-1 to 2394-61, inclusive*, as provided herein.

(b) There shall be transferred each year from said fund to the General Revenue Fund the amount expended from the latter fund for expenses of administering *Mason's Supplement 1940, Sections 2394-1 to 2394-61, inclusive*.

(c) Out of the balance in said Income Tax School Fund after meeting the requirements of subsections (a) and (b),