

having actions or proceedings now pending thereunder, to have such actions and proceedings heard, considered and decided in accordance therewith.

Sec. 6. Not to apply to pending actions.—This act shall not apply to or affect any action or proceeding heretofore duly commenced under Mason's Minnesota Statutes of 1927, Section 2554, Subsection 17, and pending at the date of the passage of this act.

Approved April 26, 1941.

CHAPTER 457—H. F. No. 80

An act relating to wild animals, amending Mason's Supplement 1940, Section 5505.

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

Section 1. Transportation and exportation of saleable fish and game.—Mason's Supplement 1940, Section 5505, is hereby amended to read as follows:

"5505. *Subdivision 1.* Any person may transport within this state or from a point within to a point without this state during the open season any wild animals or parts thereof, which may be lawfully sold, except as specifically prohibited by this chapter.

"*Subdivision 2.* Any person, except agents or employees of a common carrier while engaged in the performance of their duties, may transport in a vehicle, boat, or other means of transportation otherwise than by common carrier, or may carry with him as baggage on a common carrier to any place within the state any wild animals, including fish, which may be legally in his possession, and common carriers are hereby permitted to carry such wild animals as baggage within the limits herein prescribed. If any such wild animal is carried as baggage and is contained in any package, sack, crate or other container there shall be attached to the outside thereof a tag signed by the licensee, written or printed, showing the name and address and license number of such licensee and the number and kind of wild animals or parts thereof contained in the same.

"*Subdivision 3.* Any resident of this state may ship or transport by common carrier to any point in the county in

which he resides, consigned to himself only, during any one open season not more than 45 game birds, of which not more than 36 may be water fowl, rails, or shore birds, and not more than nine may be upland game birds; provided, that not more than three shipments may be made in any one season and no shipment shall contain more than 12 waterfowl, rails or shore birds of all kinds in the aggregate, nor more than three upland game birds of all kinds in the aggregate; and any such resident may so ship or transport during any one open season one deer lawfully taken and lawfully in his possession, and may so ship or transport the head or hide of any deer lawfully taken and lawfully in his possession for mounting or tanning purposes to a point within or without this state; all subject to the provisions of General Statutes 1923, Section 5506, as amended.

Subdivision 4. Only undressed upland or migratory wild fowl may be shipped, transported or carried. "Undressed" as herein used shall mean birds with heads and feet intact, but shall not prohibit the removal of entrails and feathers other than on the head.

"Subdivision 5. Any non-resident, except agents and employees of a carrier while engaged in the performance of his duties, may ship or transport in a vehicle, boat or other means of transportation or may carry with him as baggage on a common carrier or may ship or transport by common carrier consigned to himself only to any point within or without this state, in the manner provided by Mason's Minnesota Statutes of 1927, Section 5506, any wild animals including fish lawfully taken or killed and possessed by him in this state but not to exceed during any one open season 25 game birds and one deer. Common carriers are hereby permitted to carry such wild animals as baggage.

"Subdivision 6. Except as otherwise expressly provided by law, no person shall ship or transport any fish outside of this state except those which may lawfully be sold within the state.

"Subdivision 7. Any variety of fish lawfully taken in commercial fishing operations in interstate or international waters may be shipped outside of this state.

"Subdivision 8. A non-resident duly licensed to fish in this state, may, however, ship by common carrier as provided by this act to a point outside this state in any one season not to exceed 20 pounds of fish of any variety or one fish lawfully caught by him in this state, and as provided by this act; but not more than 10 pounds may be shipped on one coupon. Such

non-resident shall further be authorized to transport or carry with him to any point beyond the boundaries of the state, not to exceed one daily limit of fish of any variety.

“Only undressed fish may be shipped, *transported or carried*. “*Undressed*”, as herein used, shall mean fish with the heads, tails, fins, scales and skins intact, but shall not prohibit the removal of entrails and gills.

“Such shipment shall be made by the licensee to himself only.

“*Subdivision 9*. A resident may ship fish lawfully taken and possessed by him from one point in the state to another provided such shipment must be made to the person taking such fish.

“*Subdivision 10*. No person shall at any time ship or transport a greater number of any kind of wild animals than he is permitted by law to have in possession at such time. All wild animals under the control of any person, whether actually in his personal custody or in transit or at their destination after shipment, or otherwise, shall be deemed to be in the possession of such person for the purposes of this action and of any other law relating to wild animals.”

Approved April 26, 1941.

CHAPTER 458—H. F. No. 419

An act relating to taxes measured by net income, amending Mason's Supplement 1940, Section 2394-32, and adding new provisions.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2394-32, is hereby amended to read as follows:

“2394-32. **Special taxes for corporation.**—(a) If a corporation is formed or availed of for the purpose of splitting up the income of its stockholders, or of the holders of a majority of its shares, with an aim to reducing the total amount of their taxes under this act, there shall be imposed upon it a special tax, in addition to those otherwise imposed by this act, of ten per cent of its taxable net income assignable to this state less credits against net income under Section 27.