

of Conservation may provide for a period of five days in the year 1943 the open date to be designated by the commissioner of conservation between the 10th day of November and the 26th day of November and thereafter, deer may be taken from November 15 to November 25, both inclusive, in even numbered years only, but nothing in this chapter shall be construed to permit the taking or killing of moose, elk or caribou at any time; provided, however, that in any county in this state containing not less than 90 and not more than 100 full and fractional congressional townships, in addition to the open season for deer hereinbefore provided, deer may be taken with bow and arrow only from November 1 to November 5, inclusive, in even numbered years only. Except that one antlered moose may be taken within the northwest angle state forest during such open season as may be provided in any year between October 10 to October 20, inclusive, through the issuance of orders therefor by the director of the division of game and fish, who with the approval of the commissioner of conservation shall promulgate and publish rules and regulations in keeping with the minutes and resolutions of the conservation commission prescribing the manner of taking and transporting such big game and all further provisions which are deemed necessary and pertinent thereto. The license fee for the hunting of such game in the northwest angle state forest shall be \$5.25 for residents and \$50.25 for non-residents. Each such licensee may take one antlered moose during such season as may be provided.

Approved March 15, 1943.

CHAPTER 120—H. F. No. 261.

(AMENDING SECTION 294.06 MINNESOTA STATUTES 1941.)

An act relating to gross earnings taxes, amending Mason's Minnesota Statutes of 1927, Section 2238.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2238, is hereby amended so as to read as follows:

“2238. Delinquent tax, a lien.—Such delinquent and unpaid tax and penalties, assessed and certified by the *commissioner of taxation*, as provided in sections 2235 and 2237, shall be a lien upon all the property, estate and effects of any such company, joint stock association, co-partnership, corporation, or individual, and

shall take precedence of all demands and judgments against the same, and said lien shall relate back to and be effective from the date when such tax was originally due and payable; and the certificate of the commissioner of taxation that said tax and penalties are due and unpaid, and the unpaid draft of the state auditor issued in pursuance thereof, shall be sufficient warrant for the attorney general to institute proceedings for the collection of said tax and penalties by sale of such property or otherwise.

Sec. 2. **Application of act.**—This act shall apply to all taxes and penalties certified by the commissioner of taxation after the passage of this act; provided that nothing herein shall affect property rights acquired in good faith and for value from a gross earnings taxpayer prior to the passage of this act."

Approved March 15, 1943.

CHAPTER 121—H. F. No. 273.

An act relating to renewals of licenses and certificates of registration by persons in the armed forces of the United States and those engaged in employment outside of the United States which is essential to the prosecution of the present war and to the national defense, and to the fees for such renewals.

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

Section 1. **Definitions.**—As used in this act:

(a) "Employment essential to the prosecution of the present war and to the national defense" means employment by the United States of America, any of its agencies, or any contractor under the United States of America, or subcontractor under such contractor, in work connected with the prosecution of the present war or for the defense of the United States of America and others of the United Nations during such war.

(b) "Outside of the United States" means outside of the territorial limits of the 48 states of the United States and the District of Columbia.

Sec. 2. **Members of armed forces need not pay license fees.**—Any person required by law to be licensed or registered in order to carry on or practice a trade, employment, occupation or profession in the State of Minnesota who is also required by law to renew his license or certificate of registration at stated intervals