

Sec. 2. **Remedial.** It is expressly found and determined that this act is remedial in nature, being necessary to protect the financial credit of such cities and to provide necessary quarters for the conduct of municipal affairs and liquor sales in such cities, and this act shall be in full force and effect from and after its passage and approval.

Sec. 3. **Limitation on effect.** This act shall not apply to or affect any action or appeal now pending in which the validity of any such proceedings or of any such bonds is called in question.

Approved April 22, 1953.

CHAPTER 633—H. F. No. 1017

[Coded]

An act relating to the control of beaver.

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

Section 1. [97.56] **Removal of beaver.** In any county in the state where the board of county commissioners shall have unanimously requested him to do so, the commissioner of conservation shall take necessary steps to remove beaver, at state expense, from state owned lands located in that county.

Sec. 2. [97.57] **Destruction of beaver dams.** In any county with unanimous consent of the county board of commissioners, and approval of the land owner, the department of conservation shall direct the destruction of any beaver dam and removal of beaver from any waterway, stream, or ditch where drainage is being impaired. All state parks, state game refuges, and federal game preserves are excluded from this provision.

Approved April 22, 1953.

CHAPTER 634—H. F. No. 1029

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.53, Subdivision 4, to fix the time within which an indictment may be found and filed, or an information filed, against persons wilfully failing to make returns or wilfully making false returns with intent to evade the tax.

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

Section 1. Minnesota Statutes 1949, Section 290.53, Subdivision 4, is amended to read:

Subd. 4. In addition to the penalties hereinbefore prescribed, any person who wilfully fails to make a return or wilfully makes a false return, with an intent to evade the tax, or a part thereof, imposed by this act, shall be guilty of a felony, and, notwithstanding the provisions of Minnesota Statutes 1949, Sections 628.26 and 628.30; an indictment thereon may be found and filed, or an information filed, in the proper court within six and one-half years after the commission of the offense. The term "person" as used in this subdivision includes any officer or employee of a corporation or a member or employee of a partnership who as such officer, member or employee is under a duty to perform the act in respect to which the violation occurs.

Approved April 22, 1953.

CHAPTER 635—H. F. No. 1085

[Not Coded]

An act authorizing the governor and the state auditor to grant to the City of Owatonna, a municipal corporation, fee title to a certain parcel of land in Steele County, Minnesota.

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

Section 1. **Conveyance by state to city of Owatonna.** The governor is hereby authorized and directed, upon the recommendation of the director of the division of public institutions, to deed to the city of Owatonna, a municipal corporation of the State of Minnesota, by a proper instrument, attested by the state auditor, all right, title and interest of the State of Minnesota in and to the following described property situate in the county of Steele, State of Minnesota, to-wit:

That part of Lots 3 and 4 in the North half of the Northwest quarter of the Northeast quarter of Section 9, Township 107 North, Range 20 West, to-wit: commencing at a point 33 feet north and 286.26 feet west of the Southeast corner of said Lot 3, thence north 618.08 feet to the north line of said section 9, thence west on said north line of said section 9 for 140.96 feet to the place of beginning, which lies south-