

means any liquid containing more than one-half of one percent of alcohol by volume.

Approved April 20, 1961.

CHAPTER 455—S. F. No. 344

[Not Coded]

An act providing for the disposition of an old armory and site at Austin and appropriating the proceeds thereof.

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

Section 1. Austin armory; disposition of building and site. The adjutant general with the approval of the governor, may sell and convey on behalf of the state the old armory, including the site, at the city of Austin. Money received from the sale of such armory and site is appropriated to the adjutant general to be used as follows:

(1) As a contribution of the state for the construction of a new armory at the city of Austin; or

(2) Transferred to the Minnesota State Armory Building Commission to be expended in the construction of a new armory at the city of Austin.

The provisions of Minnesota Statutes 1957, Section 193.36, Subdivision 3, shall have no application to the disposition of the old armory and site at the city of Austin.

Approved April 20, 1961.

CHAPTER 456—S. F. No. 348

An act relating to game and fish; providing for licenses for residents and nonresidents; amending Minnesota Statutes 1957, Section 98.46, Subdivisions 2 and 15.

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

Section 1. Minnesota Statutes 1957, Section 98.46, Subdivision 2, is amended to read:

Subd. 2. Fees for the following licenses, to be issued to residents only, shall be:

Changes or additions indicated by italics, deletions by strikeout.

- (1) To take small game, \$2;
- (2) To take deer with firearms, \$3.50;
- (3) To take deer with bow and arrow, \$3.50;
- (4) To take fish by angling, ~~\$1.50~~ \$2.25;
- (5) Combination husband and wife, to take fish by angling, ~~\$2~~ \$2.75;
- (6) To take moose, \$5.25.

Sec. 2. Minnesota Statutes 1957, Section 98.46, Subdivision 15, is amended to read:

Subd. 15. ~~Fee Fees~~ for the following ~~license licenses~~, to be issued to nonresidents, shall be:

- (1) To take fish by angling, ~~\$4.~~ \$5.25;
- (2) *Combination husband and wife, to take fish by angling, \$8.25.*

Sec. 3. **Effective date.** *The provisions of this act relating to an increase in the angling fees in Section 1, Subdivision 2, shall take effect January 1, 1962 and in Section 2, Subdivision 15 from and after its passage.*

Approved April 20, 1961.

CHAPTER 457—S. F. No. 353

[Coded]

An act relating to income taxation; providing for the election of certain business corporations as to their taxable status and defining the same; and providing for other rules and regulations applicable to said corporations.

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

Section 1. [290.971] **Election of certain small business corporations as to taxable status; definitions.** Subdivision 1. **Small business corporation.** For purposes of chapter 290, the term "small business corporation" means a domestic corporation of the United States which is not a member of an affiliated group (as defined in section 1504 of the Internal Revenue Code of 1954) and which does not—

Changes or additions indicated by italics, deletions by ~~strikeout~~.