

way-railroad grade crossings, and for the construction, reconstruction and maintenance of bridges and approaches existing or necessary for the separation of grades at railroad and trunk highway intersections; and in carrying out his duties, to let all necessary contracts in the manner prescribed by law. The commissioner may make agreements with and cooperate with any governmental authority for the purpose of effectuating the provisions of this chapter.

Approved May 20, 1965.

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CHAPTER 506—H. F. No. 825

[Coded]

*An act relating to the powers of the commissioner of taxation; amending Minnesota Statutes 1961, Section 270.07, by adding a new subdivision thereto.*

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

Section 1. Minnesota Statutes 1961, Section 270.07, is amended by adding a new subdivision to read:

*Subd. 4. Taxation; disposition of erroneous remittances. If the commissioner of taxation receives a remittance erroneously made payable to him and he had knowledge that the proper payee is a state or local official of this state, he may endorse such remittance to the proper state or local official. The commissioner of taxation is also authorized to return a remittance if the records indicate that it has been erroneously submitted.*

Approved May 20, 1965.

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CHAPTER 507—H. F. No. 834

*An act to require the identification of fur trappers' license numbers; amending Minnesota Statutes 1961, Section 98.51, Subdivision 2.*

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

Section 1. Minnesota Statutes 1961, Section 98.51, Subdivision 2, is amended to read:

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

Subd. 2. **Fur trappers' license numbers; identification.** Every person who is required by chapters 97 to 102 to obtain a license for buying or selling any wild animals or other things or substances, or for tanning or dressing raw furs, or mounting specimens of wild animals, shall keep a correct and complete book record in the English language of all transactions and activities covered by the license as carried on by the licensee. Such records shall show from whom obtained and to whom disposed of, giving the post-office addresses, together with the date of receipt, shipping or sale of such animals, a detailed account as to the number and kinds thereof contained in each shipment, purchase, or sale, and the serial number of each seal, tag, or permit, where such seal, tag, or permit is required to be affixed to the wild animals handled, *and the trapping license number if the wild animal handled is a protected animal, but if the trapper is exempt from the license requirement, such fact shall be noted.* Provided a licensed fur dealer, buying for one employer only, at his established place of business, need not keep a separate book record if the employer shall first notify the commissioner in writing of the fact of such employment and his agreement to identify in his own records each transaction of the employee so excepted. All records required hereby shall be open for inspection by the commissioner, director, or their agents at all reasonable hours. They shall be kept intact for a period of two years after the expiration of any license issued.

Approved May 20, 1965.

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CHAPTER 508—H. F. No. 1189

[Not Coded]

*An act relating to Crow Wing county; permitting the licensing of motor vehicle junk yards; and providing penalties.*

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

**Section 1. Crow Wing county; motor vehicle junk yards; regulation.** The county board of Crow Wing county may adopt a resolution which provides for the regulation and licensing of motor vehicle junk yards in accordance with sections 1 to 4.

**Sec. 2. County board; resolution.** Subdivision 1. **Provisions.** If a resolution is adopted by the county board in conformity with section 1, it shall contain the provisions found in subdivisions 2 to 5.

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