

the income tax credit provided in section 1 of this act and remit the income taxes subsequently due, if any.

Sec. 3. This act is in effect for the taxable years beginning after December 31, 1970.

Approved June 7, 1971.

CHAPTER 945—H.F.No.988

An act relating to game and fish; sale of licenses to take; amending Minnesota Statutes 1969, Section 98.50, Subdivision 5.

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

Section 1. Minnesota Statutes 1969, Section 98.50, Subdivision 5, is amended to read:

Subd. 5. **GAME AND FISH; LICENSES; SALE.** Any resident desiring to sell the licenses referred to in subdivision 1 may either purchase for cash or obtain on consignment blanks from a county auditor at the auditor's option described in subdivision 1 in groups of not less than five non-resident, and ten resident license blanks, ~~for cash~~. He shall be entitled to a discount of six percent from the price established by law. ~~In reselling~~ selling such licenses, he shall be deemed an agent of the county auditor and the commissioner, and he shall observe all rules and regulations promulgated by the commissioner for the accounting for and handling of such licenses.

The county auditor shall promptly deposit all moneys received from the sale of licenses with the county treasurer, and shall promptly transmit such reports as may be required by the commissioner, together with his warrant on the county treasurer for 92 percent of the price to the licensee for each license sold or consigned by him and subsequently sold to a licensee during the accounting period. The county auditor shall retain as his commission two percent of all license fees for licenses sold for cash and resale, three ~~four~~ percent of all license fees for licenses consigned to subagents, and eight percent of all license fees for licenses sold for cash directly to the licensee. Unsold license blanks in the hands of any agent shall be redeemed by the commissioner if presented for redemption within the time prescribed by the commissioner therefor. Any license blanks not presented for redemption within the period prescribed shall be conclusively presumed to have been sold, and the agent

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

possessing the same or to whom they are charged shall be accountable therefor.

Sec. 2. This act is effective January 1, 1972.

Approved June 7, 1971.

CHAPTER 946—H.F.No.1209

[Coded in Part]

An act relating to public recreational use of privately owned lands; limiting the effects of such use with respect to liability for injury and dedication for use; amending Minnesota Statutes 1969, Chapter 87, by adding sections; and Sections 87.01 and 87.03; repealing Minnesota Statutes 1969, Sections 87.02 and 87.04.

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

Section 1. Minnesota Statutes 1969, Section 87.01, is amended to read:

87.01 PUBLIC RECREATIONAL USE OF PRIVATELY OWNED LANDS; POLICY. It is the policy of the state, in furtherance of the public health and welfare, to encourage and promote the use of privately owned lands and waters by the public for beneficial ~~outdoor~~ recreational purposes, and the provisions of ~~sections 87.01 to 87.04~~ Minnesota Statutes 1969, Chapter 87, and acts amendatory thereof, are enacted to that end.

Sec. 2. Minnesota Statutes 1969, Chapter 87, is amended by adding a section to read:

[87.021] DEFINITIONS. Subdivision 1. For the purposes of Minnesota Statutes 1969, Chapter 87, as amended, the terms defined in this section have the meanings given them, except where the context clearly indicates otherwise.

Subd. 2. "Land" means land, roads, water, watercourses, private ways and buildings, structures, and machinery or equipment when attached to the realty.

Subd. 3. "Owner" means the possessor of a fee interest or a life estate, a tenant, lessee, occupant or person in control of the premises.

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