

written demand for such return has been served personally in the manner provided for service of process of a civil action or sent by registered or certified mail to the last known address of the lessee, whichever shall occur later, shall be evidence of intent to violate this clause. Service by certified or registered mail shall be deemed to be complete upon deposit in the United States mail of such demand, postpaid and addressed to such person at the address for such person set forth in the lease or rental agreement, or, in the absence of such address, to such person's last known place of residence; or

(10) Alters, removes or obliterates numbers or symbols placed on movable property for purpose of identification by the owner or person who has legal custody or right to possession thereof with the intent to prevent identification, if the person who alters, removes or obliterates the numbers or symbols is not the owner and does not have the permission of the owner to make the alteration, removal or obliteration.

Sec. 7. EFFECTIVE DATE. This act is effective on the day following its final enactment.

Approved April 8, 1976.

CHAPTER 189—S.F.No.1997

An act relating to taxation; credits on tax on fermented malt beverages; amending Minnesota Statutes 1974, Section 340.47, Subdivisions 2 and 2a.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 340.47, Subdivision 2, is amended to read:

Subd. 2. **TAXATION; MALT BEVERAGES; TAX CREDITS.** An excise tax is hereby assessed, imposed, and levied upon the sale, either directly or indirectly of fermented malt beverages other than for shipment in interstate or foreign commerce. Such tax shall not be imposed or collected upon fermented malt beverages given away by a brewery for consumption only upon the brewery premises, for which no charge of any kind is made or collected; nor shall fermented malt liquors distributed to brewery employees for consumption only upon the brewery premises pursuant to a contract of employment be subject to such tax. Such tax shall be levied and collected at the rate of \$2 per barrel of 31 gallons, containing not more than 3.2 percent of alcohol by weight, and a tax of \$4 per barrel of 31 gallons containing more than 3.2 percent of alcohol by weight, and at a proportional rate for fractional parts thereof. All the receipts from these taxes shall be paid into the general fund by the liquor control commissioner. Any brewer producing and selling within this state fermented malt beverages shall receive a credit

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of ~~50 percent of the tax \$2 per barrel~~ on the first ~~40,000~~ 75,000 barrels containing not more than ~~3.2 percent of alcohol by weight~~; and a credit of ~~50 percent of the tax on the first 40,000 barrels containing more than 3.2 percent of alcohol by weight~~, regardless of alcohol content .

Sec. 2. Minnesota Statutes 1974, Section 340.47, Subdivision 2a, is amended to read:

Subd. 2a. Subdivision 2 is in effect on July 1, ~~1973~~ 1976 . On August 15, ~~1973-1976~~ , and on the 15th day of each month thereafter, Minnesota brewers may take the credit authorized by subdivision 2, but the total credit allowed shall not exceed the allowable credit on more than ~~40,000~~ 75,000 barrels ~~containing not more than 3.2 percent of alcohol by weight~~; and ~~40,000 barrels containing more than 3.2 percent of alcohol by weight~~, produced and sold in Minnesota in any fiscal year beginning July 1, ~~1973-1976~~ .

Approved April 8, 1976.

CHAPTER 190—S.F.No.2011

An act relating to game and fish; removing lynx from the definition of unprotected animals; authorizing the commissioner of natural resources to establish a season for taking lynx; amending Minnesota Statutes 1974, Section 100.27, Subdivision 7; Minnesota Statutes, 1975 Supplement, Sections 100.26, Subdivision 1; and 100.27, Subdivision 3.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1975 Supplement, Section 100.26, Subdivision 1, is amended to read:

100.26 GAME AND FISH; LYNX; HUNTING SEASON; UNPROTECTED ANIMALS. Subdivision 1. Weasel, ~~wild cat, lynx, wolves other than timber wolves, foxes, gophers, porcupines, badgers bobcat, coyote (brush wolf), fox, gopher, porcupine, badger~~ , and all other quadrupeds for which no closed season or other protection is accorded by chapters 97 to 102, are unprotected animals and may be taken either in the daytime or at night, and in any manner, except with the aid of artificial lights, and possessed, bought, sold or transported in any quantity, provided that for the safety of humans and domestic stock, poison may not be used in the taking thereof, except in the manner authorized by sections 18.021 to 18.035. It shall be unlawful to intentionally drive, chase, run over or kill with any motor propelled vehicle any unprotected animals. The taking of any species of bear may be permitted by order of the commissioner without a license therefor in such areas of the state and during such periods as he may deem necessary, upon a determination that the predation of bear represents a threat to

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