

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,~~ covote (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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livestock or other property. No fox may be removed from a den or trapped within 300 feet of a fox den during the period beginning April 1 and ending August 31 of each year. No person may sell live fox without a permit from the commissioner authorizing the sale of fox.

Sec. 2. Minnesota Statutes, 1975 Supplement, Section 100.27, Subdivision 3, is amended to read:

Subd. 3. The following animals may be taken and possessed, subject to all other provisions of chapters 97 to 102, between the dates set opposite the species:

(1) Grey and fox squirrels, October 15th and December 31st statewide; and during such other times, within such areas, and subject to such restrictions as the commissioner by order may prescribe;

(2) Jack rabbits, cottontail rabbits and varying hare or snowshoe rabbits, September 16th and March 1st;

(3) Raccoon may be taken and possessed, subject to the provisions of chapters 97 to 102 and the restrictions imposed by order of the commissioner between October 15th and December 31st statewide. Notwithstanding the restrictions imposed by this subdivision, raccoon may be treed without being taken by the use of dogs at any time during the year ;

(4) Lynx, with the length of the season, if any, determined by the commissioner based upon population estimates of lynx within the state.

Sec. 3. Minnesota Statutes 1974, Section 100.27, Subdivision 7, is amended to read:

Subd. 7. Badger, mink, squirrels, rabbits, hares, raccoon, lynx, or beaver may be taken in any manner, except by poison, or artificial lights in closed season, by the actual occupant or owner of any land whereon the animals so killed are causing any damage or injury. Upon so killing any such animal, the entire carcass, including the hide, shall be turned over and surrendered to the nearest conservation officer or employee of the division within 24 hours of the time such animal was killed.

Approved April 8, 1976.

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