

Subdivisions 6 and 7.

Sec. 5. In 1976, the commissioner shall recompute the credit for any person who has filed a claim and is affected by this act. He shall pay to these people the amount of the credit in excess of any credit which has been paid, without requiring an amended return to be filed. Notwithstanding the provisions of section 290A.07, payments pursuant to this section may be made more than 60 days after the date the claim was filed without interest.

Sec. 6. Section 1 of this act is effective for taxes assessed in 1976 and thereafter and payable in 1977 and thereafter. Sections 2 to 5 of this act are effective for taxable years beginning after December 31, 1974.

Approved April 13, 1976.

CHAPTER 246—H.F.No.753

[Coded]

An act relating to game and fish; prohibiting taking of birds by certain methods; amending Minnesota Statutes 1974, Section 100.29, by adding a subdivision.

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

Section 1. Minnesota Statutes 1974, Section 100.29, is amended by adding a subdivision to read:

Subd. 32. GAME AND FISH; BIRDS; STEEL JAW LEG-HOLD TRAP. It shall be unlawful to take or attempt to take any bird by setting or operating a steel jaw leg-hold trap mounted on a pole, post, tree stump, or any other elevated perch more than three feet above the ground.

Approved April 13, 1976.

CHAPTER 247—H.F.No.771

[Not Coded]

An act relating to the cities of Albert Lea and Buhl; placing the chief of police of Albert Lea under the public employees police and fire fund; providing membership of police officers of the city of Buhl in the public employees retirement association police and fire fund.

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

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