

shall transfer the entire assets, including all accounts payable, of the county and probate court judges survivors' account to the judges retirement fund. Any accounts payable on the effective date of sections 4 to 7 shall also be transferred to the judges retirement fund. The judges retirement fund shall be the successor in interest to all claims for and against the county and probate court judges survivors' account. Upon the transfer of the assets of the county and probate court judges survivors' account to the judges retirement fund, the county and probate court judges survivors' account shall cease to exist as a legal entity.

Sec. 5. **[490.109] SURVIVOR BENEFIT CONTRIBUTION BY JUDGES.** From and after the effective date of sections 4 to 7, each judge who is required on the effective date of sections 4 to 7 to make a contribution pursuant to Minnesota Statutes 1978, Section 490.12, Subdivision 8 shall continue to be obligated to make an employee contribution for purposes of financing retirement benefits for the prospective surviving spouse of the judge. The employee contribution shall be at the rate of four percent of the salary of the judge and shall be made by salary deduction periodically by the employer. All amounts received under this section shall be paid to the executive director of the Minnesota state retirement system and shall be deposited to the credit of the judges retirement fund.

Sec. 6. **[490.1091] SURVIVOR BENEFITS; AMOUNT.** The amount of the retirement benefit which shall be payable after the effective date of sections 4 to 7 to each surviving spouse of a deceased county or probate court judge receiving a retirement benefit from the county and probate court judges survivors' account on the effective date of sections 4 to 7 and to each surviving spouse of a county or probate court judge who has made contributions to the county and probate court judges survivors' account pursuant to Minnesota Statutes 1978, Section 490.12, Subdivision 8 and dies after the effective date of sections 4 to 7 shall be calculated pursuant to Minnesota Statutes 1978, Section 490.12, Subdivision 7.

Sec. 7. Minnesota Statutes 1978, Section 490.12, Subdivisions 7 and 8, are repealed.

Sec. 8. Section 1 is effective May 1, 1979. The remainder of this act is effective the day following final enactment.

Approved May 31, 1979.

CHAPTER 297—H.F.No.1167

An act relating to taxation; lowering the excise tax on natural and artificial sparkling wines on a temporary basis.

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

Section 1. **[340.47] [Subd. 1b.] EXCISE TAX ON SPARKLING WINES.** Notwithstanding Minnesota Statutes, Section 340.47, Subdivisions 1 and 1a, the excise tax on all natural and artificial sparkling wines containing alcohol shall be levied and

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collected at the rate of \$1.50 per gallon or 40 cents per liter as applicable, until July 1, 1981.

Sec. 2. This act is effective July 1, 1979.

Approved May 31, 1979.

CHAPTER 298—H.F.No.1198

An act relating to wild animals; altering or eliminating certain provisions in regard to the taking, possessing, or transporting of game or fish; amending Minnesota Statutes 1978, Sections 98.45, Subdivision 1; 100.27, Subdivisions 4 and 6; 100.29, Subdivisions 7, 19, and 30; and 101.42, Subdivision 18, and by adding a subdivision.

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

Section 1. Minnesota Statutes 1978, Section 98.45, Subdivision 1, is amended to read:

98.45 **REQUIREMENT.** Subdivision 1. Except as specifically permitted in chapters 97 to 102, no person may take, buy, sell, transport, or possess any protected wild animals of this state or any aquatic plants without first procuring a license therefor as provided in section 98.46 or in section 98.48. Every license is issued for a year beginning on the first day of March and is void after the last day of the open season or the lawful time within that year during which the acts authorized may be performed. ~~No license to take beaver or otter may be issued to any person after the third day of the open season provided therefor for that year.~~ Except as provided in this section, no license to take deer with firearm or with bow and arrow may be issued after the day prior to the first day of the regular rifle season, and all license agents shall return all stubs and unsold license blanks to the county auditor on the first business day following the first day of such season. A resident who is discharged from the military or naval forces of the United States, or any active reserve or component thereof, during the regular season for taking deer by firearm or within ten days before its commencement, may be issued, at any time during the firearm deer season and upon a showing of his official discharge paper, a license to take deer with firearm. Only one license of each kind, except as authorized by order of the commissioner adopted pursuant to section 97.53 and except the non-resident short term angling license, may be issued to a person in any licensing year. No license may be transferred except as expressly authorized.

Sec. 2. Minnesota Statutes 1978, Section 100.27, Subdivision 4, is amended to read:

Subd. 4. Muskrats may be taken for a period not exceeding 60 days in the aggregate for the area, otter for a period not exceeding 15 days, only by trapping, and mink for a period not exceeding 90 days, in the areas of the state, during the times between ~~November 1st~~ October 25th and April 30th of the following year and subject to any other restrictions which the commissioner shall prescribe. Beaver may be taken, by

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