game.

Penalty for kill ary and the fourth day of July, in any year, or any parting woodcock, and other wild ridge or ruffed grouse or prairie chiefer had first day of January and the first day of August, or any quail between the first day of January and the first day of October in any year shall be fined in the sum of five dollars for each bird so killed or had in his possession.

When act to take effect.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 4, 1868.

CHAPTER XXVIII.

March 6, 1868.

An Act to provide for the assessment and collection of a tax for State purposes.

SECTION 1. Taxes to be levied on taxable property of the State of five mills on the dollar-for what purpose.

- 2. Tax to be paid in gold or silver, or United States Treasury notes-all excesses to be set apart for a sinking fund.
- 3. Excesses to be transferred to the fund for the current expenses of the State
- When act to take effect.

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

Taxes to be levled-for what purpose.

Section. 1. There shall be levied on all the taxable property in the state of Minnesota, for the year one thousand eight hundred and sixty-eight, a tax of five mills upon the dollar for the use of the state, including the sum to be used as a sinking fund, and for the interest on the state debt, under the provisions of law; three mills thereof to be applied to the payment of the current expenses of the state; one mill thereof to be set apart for the payment of the interest and expenses on state loans; and one mill thereof to be set apart for a sinking fund to provide for the payment of the principal of the eight per cent. loan of two hundred and fifty thousand dollars, issued July first, A. D. 1858.

- SEC. 2. The whole of said amount of taxes shall be In what tax to paid in gold, or silver, or United States notes, and all moneys received by the treasurer in collection of taxes in excess of the amount required to defray the current expenses of the state government, together with any moneys belonging to the state, received from the United States Government, after settlement by the United States of the state accounts, shall also be set apart for the sinking fund, and shall be invested as required by section one of this act.
- Sec. 3. In case the sum set apart for the payment of interest and expenses on state loans exceeds the amount Transfer of exrequired for that purpose, the balance remaining in the fund after such payment, at the close of the fiscal year, shall be transferred to the fund for the current expenses of the state.

SEC. 4. This act shall take effect and be in force from when act to take and after its passage.

Approved March 6, 1868.

CHAPTER XXIX.

An Act to provide for the taxation of improvements on homestead claims made under the act of Congress, approved May twentieth (20), eighteeen hundred and sixtytwo (1862), entitled "An act to secure homesteads to actual settlers on the public domain, and the interest of claimant in such claims."

- SECTION 1. Assessors annually to appraise the actual cash value of all improvements made on the public lands of the United States.
 - 2. County Auditor to extend upon the personal tax rolls a tax against the owners of said improvements-how collected.
 - 3. The improvements upon said lands declared to be personal property within the meaning of this act.