

Sec. 3. **Tags required.**—Mason's Minnesota Statutes of 1927, Section 5506, is hereby amended so as to read as follows:

"5506. No common carriers shall transport, and no person shall offer to a common carrier for transportation to a point within or without this state, any game birds or any deer or parts thereof except *as expressly permitted by the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 5505, and* in the following manner: The person offering game birds or deer or parts thereof for shipment shall exhibit his license to an agent of the carrier, and shall sign his name to each section of one of the coupons attached to his license in the presence of such agent.

In case of game birds being shipped by a resident of this state, section "B" of a game bird coupon shall be attached by the licensee to the game birds offered for shipment.

Thereupon said agent shall detach section "A" of said coupon from the license and shall immediately forward the same by mail to the commissioner.

In the case of deer or parts thereof being shipped by a resident of this state, section "B" of a deer coupon shall be attached by the licensee to any deer, and section "C" thereof to any deer hide, and section "D" to any deer head, offered for shipment. Thereupon said agent shall detach section "A" of said coupon from said license and immediately forward the same by mail to the commissioner.

In the case of game birds or deer or parts thereof, being shipped by a non-resident, sections "B" and "C" of a game bird coupon, or a deer coupon, shall be attached by the licensee to any *game* birds or deer or parts thereof, offered for shipment. Thereupon said agent shall detach section "A" of said coupon from said license and shall immediately forward the same by mail to the commissioner. Section "C" shall be removed from said game birds or deer by the carrier at the last stop made by it in this state and shall be immediately forwarded by it by mail to the commissioner."

Approved April 21, 1939.

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#### CHAPTER 355—H. F. No. 599

*An act amending Mason's Minnesota Statutes of 1927, Section 2392-1, as amended by Laws 1937, Special Session, Chap-*

*ter 84, relating to the taxation of royalties for permission to explore, mine, take out and remove ore.*

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

**Section 1. Taxation of iron ore.**—Mason's Minnesota Statutes of 1927, Section 2392-1, as amended by Laws 1937, Special Session, Chapter 84, is amended to read as follows:

"2392-1. There shall be levied and collected upon all royalty received during the year ending December 31, 1923, and upon all royalty received during each calendar year thereafter, for permission to explore, mine, take out and remove ore from land in this state, a tax of *nine per cent for the years 1939 and 1940, and eight per cent thereafter.*"

**Sec. 2. Effective December 31, 1938 to January 1, 1941.**—The increased rate provided here shall be applicable to all royalties received subsequent to December 31, 1938 and prior to January 1, 1941.

Approved April 21, 1939.

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#### CHAPTER 356—H. F. No. 600

*An act amending Mason's Minnesota Statutes of 1927, Section 2373, as amended by Laws 1937, Special Session, Chapter 85, relating to the occupation tax upon the business of mining or producing iron ore or other ores.*

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

**Section 1. Occupation tax on iron ore.**—Mason's Minnesota Statutes of 1927, Section 2373, as amended by Laws 1937, Special Session, Chapter 85, is amended to read as follows:

"2373. Every person engaged in the business of mining or producing iron ore or other ores in this state shall pay to the State of Minnesota an occupation tax equal to *nine per cent for the years 1939 and 1940, and eight per cent thereafter* of the valuation of all ores mined or produced, which said tax shall be in addition to all other taxes provided for by law, said tax to be due and payable from such person on May 1 of the year next succeeding the calendar year covered by the report thereupon to be filed as hereinafter provided."

**Sec. 2. Application of act.**—All ores mined or produced subsequent to December 31, 1938, and prior to January 1, 1941, shall be subject to the increased rate provided by this act.