

(a) of Mason's Supplement 1940 and to all subsequent taxable years of such taxpayers.

(3) To every taxable year commencing on or after January 1, 1941 of every other taxpayer.

(b) All provisions of Laws 1933, Chapter 405, and Extra Session Laws of 1935, Chapter 87, and Extra Session Laws of 1937, Chapter 49 and Laws of 1939, Chapter 446 as they existed prior to the passage of this act, shall remain in full force and effect so far as necessary to preserve any liability for taxes, interest, and penalties incurred prior to the passage of this act.

Approved April 28, 1941.

CHAPTER 551—H. F. No. 1502

An act relating to wild animals, regulating the taking of beaver.

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

Section 1. Taking of beaver in certain cases.—Whenever beaver shall at any time, in any locality, be causing substantial damage to railroad right-of-way, public highway, or private property, within or without a game refuge, the commissioner of conservation may, upon receipt of a license fee of \$2.50, issue to any person as hereafter provided, a permit to take beaver causing such damage, specifying therein the number, the time and the place where the same may be taken.

Sec. 2. Shall report in ten days.—The permittee shall report within ten days after the taking of any beaver, the number so taken, to the commissioner or to a game warden designated by him and shall submit the skins and such other portions of all such beaver in the manner and at the time required by the order of the commissioner, to the inspection of the commissioner or warden. Thereupon the commissioner or warden shall issue and affix to each skin a distinctive tag, stamp or seal. Licensee shall pay the commissioner a fee of \$1.00 for each tag, stamp or seal so issued. The beaver skins so taken or tagged, stamped, or sealed may be bought, sold or transported at any time upon compliance with all applicable provisions of law relating thereto. The commissioner shall

keep a record of each such tag, stamp or seal, the number issued, to whom issued and the date of issue.

Sec. 3. Violation a misdemeanor.—Any person who shall unlawfully take, possess, transport, sell, or otherwise dispose of any beaver or any part thereof or who shall violate any of the provisions of this act or the regulations of the commissioner made hereunder or the terms of his permit, shall be guilty of a gross misdemeanor.

Approved April 28, 1941.

CHAPTER 552—H. F. No. 1541

An act relating to the regulation of traffic on highways and defining certain crimes in the use and operation of motor vehicles; amending Mason's Supplement 1940, Section 2720-176.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2720-176, is hereby amended to read as follows:

"2720-176. Persons under influence of drugs or liquor prohibited from driving vehicles—penalties.—(a). It is unlawful and punishable as provided in subdivision (b) of this section for any person who is an habitual user of narcotic drugs or any person who is under the influence of intoxicating liquor or narcotic drugs to drive or operate any vehicle within this state.

(b). Every person who is convicted of a violation of this section shall be punished by imprisonment for not less than ten days nor more than 90 days, or by a fine of not less than \$10.00, nor more than \$100.00. On a second or subsequent conviction he shall be punished by imprisonment for not less than 30 days nor more than 90 days, or a fine of not less than \$25.00 nor more than \$100.00, and his license to drive shall be revoked for not less than 90 days."

Approved April 28, 1941.