

During each the third and fourth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37½ per cent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 percent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$350 for a vehicle of over 25 passenger seating capacity and not less than \$250 for a vehicle of 25 passenger and less seating capacity.

7. Trailers, except farm trailers described in paragraph 4b and except two-wheel trailers described in paragraph 2, shall be taxed on the basis of \$4.00 per ton or fraction thereof of the carrying capacity of such trailer, but in any event not less than \$4.00 per vehicle. The maximum load at any time carried on any trailer shall be deemed prima facie the carrying capacity thereof.

8. Motor vehicles specially equipped for operation over snow and used exclusively for such purposes . . . \$3.00 if weighing one ton or less, and an additional \$2.00 for each additional ton or fraction thereof.

Approved April 16, 1953.

CHAPTER 375—H. F. No. 863

An act relating to the taking of raccoon; amending Minnesota Statutes 1949, Section 100.29, Subdivision 15.

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

Section 1. Minnesota Statutes 1949, Section 100.29, Subdivision 15, is amended to read:

Subd. 15. It shall be unlawful to take any raccoon in any manner in a den or hollow tree or cut down any tree inhabited or occupied by raccoon; or to set any trap for raccoon in any muskrat runway; or to set fire to any tree or use smoke to take raccoons or squirrels.

Approved April 16, 1953.

CHAPTER 376—H. F. No. 889

An act relating to police pension in certain cities of the