

CHAPTER 372—H. F. No. 261.

An Act to amend sections one (1) and two (2) of chapter two hundred and eighty-eight (288) of the General Laws of Minnesota for the year 1905, entitled an act providing for taxation of and fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts, and providing for the manner of enforcing payment thereof.

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

Taxation on inheritances, etc.—Section 1. That section one (1) of chapter two hundred and eighty-eight (288) of the General Laws of Minnesota for the year 1905, be and the same is hereby amended so as to read as follows:

Section 1. A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporation within the state, for strictly county, town or municipal purposes, in the following cases:

(1) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state.

(2) When a transfer is by will or intestate law, of property within the state or within its jurisdiction and the decedent was a nonresident of the state at the time of his death.

(3) When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

(4) Such tax shall be imposed when any such person or corporation become beneficially entitled, in possession or expectancy, to any property or the income thereof, by any such transfer whether made before or after the passage of this act.

(5) Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part a transfer taxable under the provisions of this act

shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

Computation of tax.—Sec. 2. That section two (2) of said chapter two hundred and eighty-eight (288) be amended so as to read as follows:

Section 2. The tax so imposed shall be computed upon the true and full value in money of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted.

Section 2a. When the property or any beneficial interest therein passes by any such transfer where the amount of the property shall exceed in value the exemption hereinafter specified and shall not exceed in value fifteen thousand dollars the tax hereby imposed shall be:

(1) Where the person entitled to any beneficial interest in such property shall be the wife, or lineal issue, at the rate of one per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the husband, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, *provided*, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of one and one-half per centum of the clear value of such interest in such property.

(3) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of three per centum of the clear value of such interest in such property.

(4) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of four per centum of the clear value of such interest in such property.

(5) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of col-

lateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, at the rate of five per centum of the clear value of such interest in such property.

Section 2b. The foregoing rates in section 2a are for convenience termed the primary rates.

When the amount of the clear value of such property or interest exceed fifteen thousand dollars, the rates of tax upon such excess shall be as follows:

(1) Upon all in excess of fifteen thousand dollars and up to thirty thousand dollars one and one-half times the primary rates.

(2) Upon all in excess of thirty thousand dollars and up to fifty thousand dollars, two times the primary rates.

(3) Upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, two and one-half times the primary rates.

(4) Upon all in excess of one hundred thousand dollars, three times the primary rates.

Section 2c. The following exemptions from the tax are hereby allowed:

(1) All property transferred to municipal corporations within the state for strictly county, town or municipal purposes, shall be exempt.

(2) Property of the clear value of ten thousand dollars transferred to the widow of the decedent (or husband of the decedent, each of the lineal issue of the decedent, or any child adopted as such in conformity with the laws of this state, or any child to whom the decedent for not less than ten (10) years prior to such transfer stood in the mutually acknowledged relation of a parent, *provided*, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child) shall be exempt.

(3) Property of the clear value of three thousand dollars transferred to each of the lineal ancestors of the decedent shall be exempt.

(4) Property of the clear value of one thousand dollars transferred to each of the persons described in the third subdivision of section two a (2a) shall be exempt.

(5) Property of the clear value of two hundred and fifty dollars transferred to each of the persons described in the fourth subdivision of section two a (2a) shall be exempt.

(6) Property of the clear value of one hundred dollars transferred to each of the persons and corporations described in the fifth subdivision of section two a (2a) shall be exempt, *provided*, however, that property of the clear value of two thousand

five hundred dollars transferred to a public hospital, academy, college, university, seminary of learning, church or institution of purely public charity, within this state, shall be exempt.

Application.—Sec. 3. This act shall take effect and be in force from and after July 1, 1911, *provided*, however, that the provisions of this act shall apply only to legacies, inheritances, devises and transfers received from persons who shall die subsequent to the passage of this act; all gifts, legacies, inheritances and devises heretofore or hereafter received from any person who shall have died prior to the passage of this amendatory act shall be taxed and shall be subject to the provisions of sections 1 and 2 of chapter 288, Laws 1905 to the same extent and in the same manner as though this amendatory act had not been passed.

Approved April 20, 1911.

CHAPTER 373—H. F. No. 490.

An Act to amend section 34, chapter 344 of the General Laws of 1905, as amended by chapter 469 of the General Laws of 1907, being an Act for the preservation, propagation, protection, taking, use and transportation of game and fish and certain harmless birds and animals.

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

Licensing of hunters—Shipments, how made—Penalty for violation.—Section 1. That section 34, chapter 344 of the General Laws of 1905, as amended by chapter 469 of the General Laws of 1907 being an act for the preservation, propagation, protection, taking, use and transportation of game and fish and certain harmless birds and animals, be amended so as to read as follows:

“Section 34. Every resident of this state over 21 years of age is prohibited from hunting, taking or killing any game bird unless he shall have first procured a license therefor from the county auditor of the county in which he resides, provided, however, that this shall not apply to any resident of the state hunting within his own county. Said auditor shall upon application issue to such person a license under his seal, upon blanks to be furnished him by the game and fish commission, and upon payment of the license fee of \$1.00 for each such license issued, which license shall expire on the fifteenth day of December following its issuance. Ten cents of the amount received for the is-