

business or for obtaining authority to dispose of any dead human body;

(7) Upon satisfactory proof that a licensee has employed any person not registered or licensed under the provisions of this chapter to perform the duties of a mortician or funeral director.

*Subd. 2. The state board of health may, pursuant to Minnesota Statutes, Chapter 15, adopt rules and regulations defining or interpreting the above grounds for refusing to grant, refusing to renew, or suspension or revocation of a license.*

*Subd. 3. Any action of the board in refusing to grant or renew a license or in suspending or revoking a license may be subject to review by a writ of certiorari issued by the district court of any county.*

*Subd. 4. The board shall make and enforce reasonable regulations not inconsistent with the provisions of this chapter for the examination and licensing of morticians and funeral directors, and the registration, training and regulation of trainees and apprentices assistants, and the investigation and hearing for the refusal to renew, suspension or revocation of licenses, and in relation to the sanitary construction, equipment, operation and maintenance of mortuaries, funeral directing establishments, and other places used for the care or the preparation for the burial or disposal of dead human bodies, and for inspection thereof.*

Approved April 20, 1961.

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CHAPTER 477—S. F. No. 876

[Coded in Part]

*An act relating to wild animals; providing for confiscation of motor vehicles, trailers, and airplanes for illegal transportation of minnows; amending Minnesota Statutes 1957, Section 97.45, Subdivision 15, as amended; Section 97.50, Subdivision 6; and by adding a new subdivision thereto; Section 97.55, by adding a new subdivision thereto; and Section 98.46, Subdivision 5, as amended; and Section 101.42, Subdivision 6.*

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

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**

Section 1. Minnesota Statutes 1957, Section 97.45, Subdivision 15, as amended by Laws 1959, Chapter 363, Section 1, is amended to read:

Subd. 15. No minnow dealer shall transport any minnows beyond the boundaries of the state, except fathead minnows, which may be transported without the state by any *resident itinerant* minnow dealer ~~upon payment of a license fee of \$200. Such license to transport shall be issued only to residents of the State of Minnesota.~~ *holding an exporting minnow dealers license.* No person who is not a resident shall transport or be employed as a helper in transporting minnows from this state to any point beyond the boundaries of this state. No motor vehicle which is not registered and licensed in this state shall be used in transporting minnows from this state to any point beyond the boundaries of this state, and it shall be unlawful for any Minnesota minnow dealer or his helper to assist any nonresident minnow dealer or trucker in transporting minnows within the boundaries of this state.

Sec. 2. Minnesota Statutes 1957, Section 97.50, Subdivision 6, is amended to read:

Subd. 6. The commissioner, director, game refuge patrolmen, and game wardens shall seize all motor vehicles, trailers, and airplanes, used in violation of section 100.29, subdivisions 10 or 11, *or section 97.45, subdivision 15,* and all boats, motors and motor boats used or possessed in violation of section 98.45 with respect to the licenses, operations, or species of fish specified in section 98.46, subdivisions 10, 11, 12 and 13, or in violation of sections 102.26, 102.27, or 102.28, or in violation of any order, rule, or regulation of the commissioner relating thereto, and hold them, subject to the order of the district court of the county in which the offense was committed. Such property so held shall be confiscated after conviction of the person from whom the same was seized, upon compliance with the following procedure: the commissioner, director, or his agents, shall file with the court a separate complaint against the property, describing the same and charging its use in the specified violation, and specifying substantially the time and place of the unlawful use. A copy of the complaint shall be served upon the defendant or person in charge of the property at the time of seizure, if any. If the person so arrested shall be acquitted, the court shall dismiss the complaint against the property and order the same returned to the persons legally entitled thereto.

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Upon conviction of the person arrested, the court shall issue an order directed to any person known or believed to have any right or title or interest in, or lien upon, any of such property, and to persons unknown claiming any such right, title, interest or lien, describing the property and stating that the same was seized and that a complaint against the same, charging the specified violation, has been filed with the court, and requiring such persons to file with the clerk of the court their answer to the complaint, setting forth any claim they may have to any right or title to, interest in, or lien upon any such property, within ten days after the service of such order as herein provided, and notifying them in substance that if they fail to so file their answer within that time, the property will be ordered sold by the commissioner or his agents. The court shall cause the order to be served upon any person known or believed to have any right, title, interest or lien as in the case of a summons in a civil action, and upon unknown persons by publication, as provided for service of summons in a civil action. If no answer is filed as and within the time prescribed, the court shall, upon affidavit by the clerk of the court, setting forth such fact, order the property sold by the commissioner or his agents, and the proceeds of the sale, after deducting the expense of keeping the property and fees and costs of sale, paid into the state treasury, to be credited to the game and fish fund. If answer is filed as and within the time herein provided, the court shall fix a time for hearing, which shall be not less than 10 nor more than 30 days after the time for filing answer expires. At the time so fixed for hearing, unless continued for cause, the matter shall be heard and determined by the court, without a jury, as in other civil actions. If the court shall find that the property, or any part thereof, was used in any such violation as specified in the complaint, he shall order the property so unlawfully used, sold as herein provided, unless the owner shall show to the satisfaction of the court that he had no notice of knowledge or reason to believe that the property was used or intended to be used in any such violation. The officer making any such sale after deducting the expense of keeping the property, the fee for seizure, and the costs of the sale, shall pay all liens according to their priority, which are established at the hearing as being bona fide and as existing without the lienor having any notice or knowledge that such property was being used or was intended to be used for or in connection with any such violation as specified in the order of the court, and shall pay the balance of the proceeds into the state treasury to the credit of the

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game and fish fund. Any sale under the provisions of this section shall operate to free the property sold from any and all liens thereon, and appeal from such order of the district court will lie to the supreme court as in other civil actions. At any time after seizure of the articles specified in this subdivision, and before the hearing herein provided for, the property shall be returned to the owner or person having a legal right to possession thereof, upon execution by him of a good and valid bond to the state of Minnesota, with corporate surety, in the sum of not less than \$100 and not more than double the value of the property seized, to be approved by the court in which the case is triable, or a judge thereof, conditioned to abide any order and the judgment of the court, and to pay the full value of the property at the time of seizure.

Sec. 3. Minnesota Statutes 1957, Section 97.50, is amended by adding a new subdivision thereto to read:

[Subd. 9.] *The commissioner, director and game wardens are hereby authorized and empowered to stop and detain for a reasonable time, any vehicle used for transporting minnows, in order to properly inspect the same.*

Sec. 4. Minnesota Statutes 1957, Section 97.55, is amended by adding a new subdivision thereto to read:

[Subd. 13.] *Every itinerant minnow dealer who buys, sells, transports, or possesses minnows in violation of any provisions of chapters 97 to 102, or who violates any duly adopted order, rule, or regulation of the commissioner, or director pertaining to the buying, selling, transporting, or possession of minnows shall be guilty of a gross misdemeanor.*

Sec. 5. Minnesota Statutes 1957, Section 98.46, Subdivision 5, as amended by Laws 1959, Chapter 287, Section 1, and Chapter 363, Section 2, is amended to read:

Subd. 5. Fees for the following licenses, to be issued to residents only, shall be:

- (1) To spear fish from a dark house, \$1;
- (2) For any fish house or dark house used during the winter fishing season \$1, the proceeds to be earmarked 50 percent for the propagation of northern pike and 50 percent for administration and law enforcement;
- (3) To net whitefish, tullibees or herring from inland lakes or international waters, for domestic use only, for each net, \$1;

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- (4) To conduct a taxidermist business, \$2;
- (5) To maintain fur and game farms, including deer, \$5;
- (6) To take mussels or clams, \$5;
- (7) To prepare dressed game fish shipments for non-residents as provided by Minnesota Statutes 1949, Section 97.45, Subdivision 6, as amended, \$10;
- (8) Itinerant minnow dealer, ~~\$25~~ \$15 plus \$10 for each vehicle used in addition to one;
- (9) Itinerant minnow dealer's helper, \$2.50 for each helper. Itinerant minnow dealer's helpers' licenses shall be issued to the itinerant minnow dealer and are transferable by the dealer at will to his own helpers-;
- (10) *Exporting minnow dealer, \$200, plus \$10 for one vehicle only. No licenses to transport fathead minnows beyond the boundaries of the state will be issued for 1961 calendar year after the effective date of this act and the number issued prior to the effective date of this act will not be exceeded in subsequent years. The renewal of such existing licenses will be reserved through April 1 of the following year, licenses not so renewed will not be made available until the total number has been reduced to below 35 licenses.*

*Each vehicle license shall cover a specific truck, tractor-trailer or semi-trailer, the serial number, license number, make, and model shall be specified on the license which must be conspicuously posted in the vehicle licensed. No vehicle shall be licensed if the maximum tank capacity exceeds 300 cubic feet, inside measurement, and unless it complies with reasonable regulations adopted pursuant to the provisions of Minnesota Statutes 1957, Section 101.42, Subdivision 5.*

Sec. 6. Minnesota Statutes 1957, Section 101.42, Subdivision 6, is amended to read:

Subd. 6. Except as otherwise specifically permitted, it shall be unlawful to use game fish, gold fish or carp minnows; ~~or any~~ for bait purposes and no live minnows imported from other states or countries may be used for bait purposes, propagation purposes (except as to or ornamental use in home aquariums) or any other purpose which shall permit their being placed in any waters of the state, artificial ponds, stationary or mobile tanks or to possess or transport the

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~~same~~ such minnows for sale, or storage within the state or to transport live carp minnows for any purpose.

*No minnows (except as to ornamentals) shall be transported from other states or countries into or through Minnesota, unless the possessor shall have first obtained a permit from the commissioner or his agent, showing the name and address of the owner, the number and kind of minnows to be transported, the point of entry into Minnesota, the destination, and the route to be followed through Minnesota, such permit shall be valid for not more than 12 hours after its date, and time of issuance.*

Approved April 20, 1961.

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CHAPTER 478—S. F. No. 933

[Coded]

*An act relating to income tax; providing for a deduction from gross income for federal estate tax paid and Minnesota inheritance tax paid; amending Minnesota Statutes 1957, Section 290.077, by adding a new subdivision thereto.*

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

Section 1. Minnesota Statutes 1957, Section 290.077, is amended by adding a new subdivision thereto to read as follows:

**Subd. 4. Deduction for federal estate tax and Minnesota inheritance tax. (1) Allowance of deduction; federal estate tax.**

*(A) General rule. A person who includes an amount in gross income under Minnesota Statutes, Section 290.077, shall be allowed, for the same taxable year, as a deduction an amount which bears the same ratio to the estate tax attributable to the net value for estate tax purposes of all the items described in Minnesota Statutes, Section 290.077, Subdivision 1, as the value for estate tax purposes of the items of gross income or portions thereof in respect of which such person included the amount in gross income (or the amount included in gross income, whichever is lower) bears to the value for estate tax purposes of all the items described in Minnesota Statutes, Section 290.077, Subdivision 1.*

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**