

2.1	\$	0	\$ 199.99
2.2	\$	200	\$ 399.99

2.3 and thereafter a series of classes successively set in brackets having a spread of \$200
2.4 consisting of such number of classes as will permit classification of all vehicles.

2.5 (f) The base value for purposes of this section shall be the middle point between the
2.6 extremes of its class.

2.7 (g) The registrar shall establish the base value, when new, of every passenger automobile
2.8 and hearse registered prior to the effective date of Extra Session Laws 1971, chapter 31,
2.9 using list price information published by the manufacturer or any nationally recognized
2.10 firm or association compiling such data for the automotive industry. If unable to ascertain
2.11 the base value of any registered vehicle in the foregoing manner, the registrar may use any
2.12 other available source or method. The registrar shall calculate tax using base value
2.13 information available to dealers and deputy registrars at the time the application for
2.14 registration is submitted. The tax on all previously registered vehicles shall be computed
2.15 upon the base value thus determined taking into account the depreciation provisions of
2.16 paragraph (h).

2.17 (h) The annual additional tax must be computed upon a percentage of the base value as
2.18 follows: during the first year of vehicle life, upon 100 percent of the base value; for the
2.19 second year, 90 percent of such value; for the third year, 80 percent of such value; for the
2.20 fourth year, 70 percent of such value; for the fifth year, 60 percent of such value; for the
2.21 sixth year, 50 percent of such value; for the seventh year, 40 percent of such value; for the
2.22 eighth year, 30 percent of such value; for the ninth year, 20 percent of such value; for the
2.23 tenth year, ten percent of such value; for the 11th and each succeeding year, the sum of \$25.

2.24 (i) In no event shall the annual additional tax be less than \$25.

2.25 (j) For any vehicle previously registered in Minnesota, the annual additional tax due
2.26 under this subdivision must not exceed the smallest amount of annual additional tax
2.27 previously paid or due on the vehicle.

2.28 (k) For any electric vehicle within the meaning of section 169.011, subdivision 26a, an
2.29 additional fee in the amount of \$125 is imposed. Notwithstanding subdivision 8, the fee
2.30 imposed under this paragraph must be deposited in the highway user tax distribution fund.

2.31 **EFFECTIVE DATE.** This section is effective January 1, 2018, and applies to all
2.32 registrations effective on and after that date.