

CHAPTER 874—H. F. No. 573

An act relating to taxation; providing for an increase in gasoline excise tax for motor vehicles; amending Minnesota Statutes 1965, Sections 162.09, Subdivision 4, and 296.02, Subdivision 1.

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

Section 1. Minnesota Statutes 1965, Section 296.02, Subdivision 1, is amended to read:

Subdivision 1. **Gasoline; tax increase; tax imposed for motor vehicle use.** There is hereby imposed an excise tax of ~~six~~ **seven** cents per gallon on all gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. This tax shall be payable at the times, in the manner, and by persons specified in this chapter.

Sec. 2. Minnesota Statutes 1965, Section 162.09, Subdivision 4, is amended to read:

Subd. 4. **Federal census to be conclusive.** In determining whether any city, village, or borough has a population of 5,000 or more, the last federal ~~decennial~~ census shall be conclusive; provided, that if an entire area not heretofore incorporated as either a city, village, or borough is incorporated as such during the ~~ten-year~~ interval between federal ~~decennial~~ censuses, its population shall be determined by its incorporation census. The incorporation census shall be determinative of the population of the city, village, or borough only until the next federal ~~decennial~~ census.

Sec. 3. **Effective date.** *This act is effective July 1, 1967, except for section 2, which becomes effective upon enactment. The increase in gasoline tax imposed by section 1 applies to all gasoline in distributor storage on July 1, 1967.*

Approved May 25, 1967.

CHAPTER 875—H. F. No. 935

[Coded]

An act relating to motorcycles, motor scooters, and motor bikes.

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

Section 1. [169.974] **Motorcycles, motor scooters and**

Changes or additions indicated by italics, deletions by strikeout: