

## CHAPTER 330—S. F. No. 815

*An act amending certain sections General Statutes 1923, relating to the taxation of motor vehicles.*

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

Section 1. Rate of tax.—Subdivision (a) of Section 2674, General Statutes 1923, as amended by section 2; chapter 299, Laws 1925, is hereby amended to read as follows:

“(a) Motor vehicles, except as set forth in section 2 hereof, using the public streets or highways in the State of Minnesota shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and shall be privileged to use the public streets and highways, on the basis and at the rates for each calendar year as follows:

Motor vehicles for carrying passengers and hearses. . . . 2 4-10% of value.

Provided that the minimum tax on all passenger motor vehicles under 2,000 pounds weight except as hereinafter provided shall be . . . \$10.00 and the minimum tax on all passenger motor vehicles 2,000 pounds and over in weight shall be . . . \$12.50.

Trucks, trailers and semi-trailers *upon the classification and in accordance with the provisions contained in section 2672, as amended by Chapter 165, Laws 1927.*

*Two-wheeled trailers of less than 1,000 pounds capacity, used only with pleasure vehicles, and not employed in the transportation of passengers or goods for hire, shall not be subject to taxation as motor vehicles.*

Tractors . . . 2 4-10% of value.

Provided that the minimum tax on all trucks and tractors of 1 ton and under manufacturers' rated carrying or hauling capacity shall be . . . \$15.00 except that the minimum tax on trucks converted from passenger vehicles, on which the minimum was \$12.00 or \$15.00, shall pay the same tax as would the vehicle before being converted and the minimum tax on all trucks and tractors of over 1 ton and under 2 tons manufacturers' rated carrying or hauling capacity shall be \$20.00 and the minimum tax on all trucks and tractors of 2 ton or over and under three tons manufacturers' rated carrying or hauling capacity shall be . . . \$30.00 and the minimum

tax on all trucks and tractors of 3 tons or over and under 4 tons manufacturers' rated carrying or hauling capacity shall be . . . \$60.00 and the minimum tax on all trucks and tractors of 4 tons and over and under 5 tons manufacturers' rated carrying or hauling capacity shall be . . . \$85.00 and the minimum tax on all trucks and tractors of 5 tons and over and under 6 tons manufacturers' rated carrying or hauling capacity shall be . . . \$125.00 and the minimum tax on all trucks and tractors of 6 tons and over manufacturers' rated carrying or hauling capacity shall be . . . \$150.00 and the minimum tax on trailers and semi-trailers shall be \$2.00 for each ton or fraction thereof of such capacity.

Busses and carriers of passengers for hire engaged in commercial passenger transportation, other than taxicabs and vehicles engaged in livery business . . . 10% of value, provided that the minimum tax on all commercial passenger busses of over fifteen passenger seating capacity shall be three hundred fifty dollars (\$350.00), and on those of fifteen and less and over five passenger seating capacity, other than taxicabs and vehicles engaged in livery business shall be two hundred fifty dollars (\$250.00).

Motor cycles without side car . . . \$3.00. Motor cycles side car additional . . . \$2.00.

Value until the end of the first calendar year of vehicle life, construing the year of the model designation as the first year of such life shall be construed to mean the 'base price for taxation' as hereinafter defined.

For the purpose of fixing a base price for taxation from which depreciation in value at a fixed per centum per annum can be computed, such price is defined as follows:

The base price for taxation of a motor vehicle of which a similar or corresponding model, as defined in section 21 of this act, was being manufactured on *October 1* preceding the year for which the tax is levied, shall be the manufacturers' list price of such similar or corresponding model in effect on such *October 1*. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such *October 1* shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such *October 1* shall be the price fixed by the registrar as a reasonable manufacturers' list price at the factory on such *October 1* if such vehicle has been then manufactured at prevailing costs.

Value during each succeeding year of vehicle life shall be construed to mean such base price for taxation, less ten per cent for

the second year, less twenty per cent for the third year, less thirty per cent for the fourth year, less forty per cent for the fifth year, less fifty per cent for the sixth year, less sixty per cent for the seventh year, less seventy per cent for the eighth year, *less eighty per cent for the ninth year, and less ninety per cent for the tenth* and each subsequent year. *The tax on any motor vehicle after the tenth year of its life as herein defined shall not exceed the prescribed minimum for vehicles of that class.*

When a motor vehicle shall become first subject to taxation between *June 30* and October 1, the tax for the remainder of the calendar year shall be one-half the tax for a whole year.

When a motor vehicle shall become first subject to taxation after *September 30* and on or before *Decemeber 31*, the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year."

**Sec. 2. Transfer of ownership.**—Section 2689, General Statutes 1923, as amended by Chapter 158, Laws 1927, is hereby amended to read as follows:

"2689. Every owner or transferor of a motor vehicle who fails or delays for more than seven days to surrender the registration certificate and existing number plates as herein provided shall, before he shall be entitled to sell and assign his right to have the tax paid by him credited to the transferee as herein provided, pay to the registrar a fee of 25 cents for each day (not exceeding *ten* days) of such delay, and one dollar per month thereafter for each month or fraction thereof (not exceeding five months) of such delay; and every owner or person charged with the duty to register a motor vehicle or pay any tax hereunder who fails or delays for more than seven days to register the same or pay such taxes as herein provided shall, before he shall be entitled to complete his registration as herein provided, pay to the registrar, a like fee. A filing with, or delivery to, the registrar of any application, notice, certificate or plates as required by this act shall be construed to be within the requirements of this act if made to the registrar or his deputy at an office maintained therefor, or if deposited in the mail or with a carrier by express with postage or carriage charges prepaid, and properly addressed to the registrar within seven days after the transfer of ownership or other occurrence upon which this act provides for such filing or delivery."

**Sec. 3. Manufacturers to file statement.**—Section 2692, General Statutes 1923, as amended by Section 5, Chapter 299, Laws 1925, is hereby amended to read as follows:

"Every manufacturer of a motor vehicle sold or offered for sale within this state, either by the manufacturer, distributor, dealer or any other person, shall, on or before the first day of *October* in each year, file in the office of the registrar a sworn statement showing the various models manufactured by him, and the retail list price, rated carrying capacity and manufacturer's shipping weight of each model being manufactured *October 1* of that year; and shall also file with the registrar, in such form as manufacturers usually use for advertising, complete specifications of the construction of each model that has been manufactured by him. Upon each change in such price, carrying capacity or weight and upon the manufacture of each new model thereafter, such manufacturer shall in like manner file a new statement setting forth such change. Models shall be deemed similar if substantially alike and of the same make. Models shall be deemed to be corresponding models, for the purpose of taxation under Section 3 of this act, if of the same make and having approximately the same weight and type of body and chassis and the same style and size of motor. The registrar may refuse to register any new or first hand vehicle in this state unless the manufacturer thereof has furnished to the registrar the sworn statement herein provided, for the model of the motor vehicle that is offered for registration. Such list price, rated carrying capacity and listed weight of the vehicle, as set forth in the manufacturer's statement shall be the price, weight or carrying capacity on which the tax of a motor vehicle shall be computed under section 3 of this act unless grossly at variance with fact. In all instances in which there have been added to a complete vehicle additional parts, equipment or accessories not included in the factory list price upon which the tax is computed in accordance with the requirements of section 3 of this act, the reasonable cost thereof, if amounting in the aggregate to more than \$50, shall be added to the list price upon which the tax is computed. Such added parts, equipment or accessories to the extent in value of \$50 shall be exempt from taxation. The registrar shall have authority to fix the value, carrying capacity and weight of any rebuilt or foreign car or any car on which a record of the list price, carrying capacity or weight is not available in his office."

Approved April 24, 1929.

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CHAPTER 331—S. F. 945

*An act to amend Section 5581, General Statutes 1923, relative to the use of explosives, drugs, poisons, lime, medicated bait, fish berries, or other deleterious substances, or by nets, traps, tipups,*