

CHAPTER 167—S. F. No. 624

An act amending Mason's Minnesota Statutes of 1927, Section 2674, Subdivision (a), as amended by Laws 1929, Chapter 330, relating to the taxation of motor vehicles.

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

Section 1. **Rate of tax.**—That Mason's Minnesota Statutes of 1927, Section 2674, Subdivision (a), as amended by Laws 1929, Chapter 330, be 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-wheel 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).

"Motorcycles without side car...\$3.00. Motorcycles side car additional...\$2.00.

"Motor vehicles specially equipped for operation over snow and used exclusively for such purpose...\$3.00 if weighing one ton or less, and an additional \$2.00 for each additional ton or fraction thereof.

"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 percentum 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 December 31, the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year."

Approved April 15, 1931.

CHAPTER 168—S. F. No. 79

An act entitled "An act relating to the reimbursement of counties for moneys expended by them subsequent to September 1, 1924, and prior to the enactment hereof in permanently improving roads described in Article 16 of the Constitution of the State of Minnesota and heretofore definitely fixed and determined by the Commissioner of Highways, and authorizing the issuance and sale of Trunk Highway Bonds of the State of Minnesota under the provisions of Section 4, Article 16 of the Constitution of Minnesota to provide funds therefore."

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

Section 1. Reimbursement of counties for monies expended on trunk highways.—That the State of Minnesota hereby agrees to reimburse and in the manner and to the extent hereinafter provided, all counties for monies expended by them subsequent to September 1, 1924, and prior to the enactment hereof in permanently improving roads described and included in Article 16, of the Constitution of the State of Minnesota, the location of which has been definitely fixed by the Commissioner of Highways.