

for Feeble-Minded at Faribault, Minnesota; and the unexpended balance of \$1,500.00 for the erection of new buildings at the Colony for Epileptics at Cambridge, Minnesota; and the unexpended balance of \$38,000.00 for the installation of a power plant at said Colony for Epileptics; and the unexpended balance of \$4,000.00 for equipment new cottages at Willmar State Asylum; all totaling the sum of \$74,600.00, and all of which appropriations were made at the 1931 legislative session, together with the sum of \$20,000.00, being proceeds from the rock crushing plant at the Rochester State Hospital, are hereby appropriated and reappropriated for the purpose of using said sums of money for the erection and completion of two cottages for inmates at the Colony for Epileptics at Cambridge, Minnesota, in addition to the sum of \$85,400.00 appropriated therefor in Section 9 hereof.

Sec. 24. **Certain salaries reduced.**—All appropriations for current expense in state institutions and for the various items in Section 19 hereof have been made on the basis of salary reductions of twenty per cent (20%) in any and all salaries and wages exceeding the sum of \$1,200 per annum, exclusive of maintenance or maintenance allowances, no salary, however, to be reduced below the sum of \$1,200 per annum. The reductions herein prescribed are to be construed as an emergency provision applicable only to the years ending June 30, 1934 and June 30, 1935. The Board of Control is hereby given authority to reduce salaries as nearly as may be upon an equitable basis and in any manner that it deems best, having regard to the circumstances and experience of the employee involved. Such authority to reduce salaries shall apply to all positions and to all salaries whether fixed by law or otherwise, and whether such salaries are paid from state appropriations, fees, special funds or otherwise, hereby suspending and repealing all laws in conflict with this section.

Sec. 25. This Act shall take effect and be in force from and after its passage.

Approved April 7, 1933.

CHAPTER 163—H. F. No. 282

An act reducing motor vehicle taxes.

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

Section 1. **License taxes on motor vehicles reduced.**—The license tax now imposed by law upon passenger motor vehicles not

engaged in the transportation of passengers for hire and hearses, is hereby reduced for and during the calendar years 1933 and 1934 only, as follows:

The tax on such motor vehicles under 2000 pounds weight shall be 50% of the tax now provided by law, and the minimum tax on such vehicles shall be \$5.00.

The tax upon such vehicles of 2000 pounds and over in weight shall be 60% of the tax now provided by law, and the minimum tax thereon shall be \$7.50. Provided further, that the tax on all such motor vehicles of 2000 pounds weight and over for the first and second calendar years of vehicle life shall be 80% of the tax now provided by law.

The tax upon Class "T" trucks as defined in Chapter 217, Laws 1931, under 2000 pounds carrying capacity, shall be 50% of the tax now provided by law and the minimum tax thereon shall be \$7.50.

The tax upon said Class "T" trucks over 2000 pounds and not more than 3000 pounds carrying capacity shall be 60% of the tax now provided by law; provided the minimum tax for each such truck shall be \$10.00. Provided further, that as to such Class "T" trucks of 3000 pounds carrying capacity and under the tax thereon during the first and second calendar years of vehicle life shall be 80% of the tax now provided by law.

Trailers of less than 1000 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.

Sec. 2. Certain refunds authorized.—This Act shall apply to and govern motor vehicle taxes for the year 1933, whether paid prior to or after the passage of this Act, and in case any person shall have paid the tax upon a motor vehicle in excess of the amount required in Section 1 hereof he shall be entitled to a refund of such excess and the Secretary of State is authorized to pay all such refunds.

Sec. 3. May be paid any time before April 30 without penalty.—Motor vehicle taxes for the year 1933 may be paid at any time to and including April 30, without penalty.

Sec. 4. This Act shall take effect and be in force from and after its passage.

Approved April 8, 1933.