

Sec. 2. **Effective January 1, 1934.**—This Act shall be in effect from and after January 1, 1934.

Approved April 17, 1933.

CHAPTER 298—H. F. No. 1640

An act to amend Mason's Minnesota Statutes of 1927, Section 2673, as amended by Laws 1931, Chapter 39, relating to vehicles exempt from license tax on motor vehicles.

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

Section 1. Vehicles exempt from motor vehicles license.—That Mason's Minnesota Statutes of 1927, Section 2673, as amended by Laws 1931, Chapter 39, be amended to read as follows:

"2673. Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the State or any political sub-division thereof, or vehicles owned and used exclusively by educational institutions and used solely in the transportation of pupils to and from such institutions, shall be exempt from the provisions of this Act requiring payment of tax or registration fees, but all such vehicles except those owned by the Federal Government, municipal fire apparatus, police patrols and ambulances, the general appearance of which is unmistakable, shall be registered as herein required and shall display tax exempt number plates furnished by the registrar at cost, provided, however, in the case of vehicles used in general police work the pleasure vehicles classification license number plates shall be displayed and furnished by the registrar at cost; but the exemption herein provided shall not apply to any vehicle, except such vehicles used in general police work, unless the name of the State Department or the political sub-division owning such vehicle shall be plainly printed on both sides thereof. Provided, however, that the owner of any such vehicle, desiring to come under the foregoing exemption provision shall first notify the Chief of the State Trunk Highway Patrol who shall provide suitable seals and cause the same to be affixed to any such vehicle. Tractors used solely for agricultural purposes, for drawing threshing machinery or for road work other than hauling material, implements or husbandry temporarily moved upon the highway, road rollers and small trailers of less than 1000 pounds capacity used only with pleasure vehicles on occasional trips shall not be taxed as motor vehicles using the public streets and

highways and shall be exempt from the provisions of this Act. Motor vehicles, which are used only for the purpose of carrying sawing machines, well drilling machines, feed grinders and corn shellers temporarily attached to them, shall be subject to the registration tax as herein provided, but the machine so attached shall not be subject to this tax but shall be listed for taxation as personal property as provided by law. Motor vehicles, which are used only for the purpose of carrying sawing machines, well drilling machines or corn shellers permanently attached to them shall not be subject to the registration tax as herein provided, but shall be listed for taxation as personal property as provided by law. *Motor vehicles which during any calendar year have not been operated on a public highway shall be exempt from the provisions of this Act requiring registration payment of tax and penalties for non-payment thereof, provided that the owner of any such vehicle shall first file his verified written application with the Registrar of Motor Vehicles, correctly describing such vehicle. Nothing herein shall be construed as repealing or modifying Chapter 361, Laws of 1929, or Chapters 217 and 220, Laws of 1931.*"

Approved April 17, 1933.

CHAPTER 299—H. F. No. 1722

An act to appropriate the sum of \$15,000 to the Century of Progress Exposition Commission.

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

Section 1. Appropriation for Century of Progress exhibition.—There is hereby appropriated out of monies in the State Treasury not otherwise appropriated, the sum of Fifteen Thousand Dollars (\$15,000) to the Century of Progress Exposition Commission created by Laws 1931, Chapter 415, for the use of said commission in connection with the Century of Progress exhibition to be held in Chicago in the year of 1933.

Approved April 17, 1933.

CHAPTER 300—H. F. No. 883

An act to provide for the formation and conduct of business corporations; for their merger, consolidation and dissolution; for the