

returning therefrom, he shall not, while so passing through this state, be subject to arrest or the service of process, civil or criminal, in connection with matters which arose before his entrance into this state pursuant to such court order.

Sec. 4. **Interpretation of Act.**—This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of the states which enact it.

Approved April 11, 1935.

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CHAPTER 141—H. F. No. 335.

*An act requiring railroad corporations to state on each pay check, or a statement accompanying such check, the amount of deductions made and the reasons for making such deductions.*

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

**Section 1. Railroad pay checks to show amount of deduction.**—Every railroad corporation doing business within this state shall state clearly on each pay check, or a statement accompanying such check, issued to an employee for services rendered to such corporation in this state the amount of any deduction made from the regular wage of such employee and the reason for such deduction. If there are several deductions on one pay check, each shall be set down separately.

Approved April 11, 1935.

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CHAPTER 142—H. F. No. 340.

*An act to amend Mason's Minnesota Statutes of 1927, Section 2682, as amended by Laws 1931, Chapter 174, relating to refunds of taxes upon motor vehicles.*

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

**Section 1. Refunds of taxes on motor vehicles.**—Mason's Minnesota Statutes of 1927, Section 2682, as amended by Laws 1931, Chapter 174, is hereby amended so as to read as follows:

“2682. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made only for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor

vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state *provided that after more than two years after such tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reason of non-use as provided by Section 2673 Mason's Minnesota Statutes as amended.* Such refundment shall be made from any fund in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing indorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such new owner who duly registers such vehicle. Any owner whose vehicle shall be destroyed or permanently removed from the state, shall be entitled to deduct from any tax which shall become thereafter due during the same year from such owner upon another vehicle one-half the annual tax theretofore paid on such vehicle, if the motor vehicle is permanently destroyed or removed from the state before July 1 and one-quarter of the annual tax theretofore paid on such vehicle if it is permanently destroyed or removed from the State after June 30 but before October 1st.

No refund, however, shall be made if the vehicle is not permanently destroyed or removed from the state until after September 30.

If in registering a motor vehicle from the tax on which the registrant may justly claim an allowance *because* of a tax previously paid by him in the same year upon another motor vehicle, destroyed or permanently removed from the state after such payment, the registrant shall fail to take advantage of this provision for such reduction, he shall be entitled to a cash refund in the amount of the allowance which he might have been allowed if he had applied for it at the time of the registration of such second vehicle, and the registrar may make such refund in accordance with the provisions of this section."

Sec. 2. This Act shall be in effect from and after its passage.

Approved April 11, 1935.