

Such reductions in, and authority to reduce and adjust 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, receipts of any kind, special funds or otherwise, hereby suspending and repealing all laws in conflict with this section.

The appropriations for current expense were made on the basis of estimated balances and estimated receipts submitted to the Legislature and no advantage shall be taken of the fact that such balances and/or receipts prove greater than estimated in determining the funds available for salaries.

Sec. 24. This Act shall take effect and be in force from and after its passage.

Approved April 11, 1935.

CHAPTER 160—S. F. No. 1577

An act relating to the registration of motor vehicles and the payment of motor vehicle taxes for the year 1935.

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

Section 1. For the year 1935 motor vehicles must be registered by May 1.—In the year 1935 application for the registration of motor vehicles and payment of the tax thereon may be made on or before May 1. Any motor vehicle for the registration of which application is so made and on which the tax is paid prior to said date shall be deemed to be registered subject to the cancellation, amending or approval of the registration by the registrar, and during the months of January, February, March, April, and May, 1935 such motor vehicle may be used upon the public streets and highways prior to the issuance for it of the number plates for 1935, provided the number plates duly issued for that vehicle and to the same owner for the year 1934 shall be duly displayed.

Sec. 2. Certification to be made on the 2nd Monday in September.—The certification by the registrar to the clerks of the District Court of the several counties of delinquent motor vehicle taxes provided for in Mason's Minnesota Statutes of 1927, Section 2691 shall be made on the 2nd Monday in September, 1935.

Sec. 3. Law repealed.—Laws 1935, Chapter 45 is hereby repealed.

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

Approved April 13, 1935.

CHAPTER 161—H. F. No. 915

An act to amend Mason's Minnesota Statutes of 1927, Section 2674, Subdivision (A); as amended by Laws 1929, Chapter 330, Section 1, Laws 1929, Chapter 432; Laws 1931, Chapter 167; Laws 1933, Chapter 344, Section 2; and Laws 1933, Chapter 163; relating to motor vehicle taxes; and repealing Laws 1933, Chapter 163 and inconsistent acts.

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

Section 1. **Rate of tax.**—Mason's Minnesota Statutes of 1927, Section 2674, Subdivision (a), as amended by Laws 1929, Chapter 330, Section 1, and as amended by Laws 1929, Chapter 432, and as amended by Laws 1931, Chapter 167, and as amended by Laws 1933, Chapter 344, Section 2, and as amended by Laws 1933, Chapter 163, is hereby amended so as 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 . . .
2.2 per cent of value.

Provided that the minimum tax on all passenger motor vehicles under 2,000 pounds weight except as hereinafter provided shall be \$5.00 and the minimum tax on all passenger motor vehicles 2,000 pounds and over in weight shall be \$7.50.

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.

The tax on Class “T” trucks with carrying capacity of less than 2,000 pounds, shall be 1.2 per cent on the base value.