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| Jesse J. Smith, Judgment for labor | 432.62 |
| International Harvester Co., Judgment for Equip- ment | 1453.92 |
| Gus W. Johnson, Truck repair parts | 45.10 |
| International Harvester Co., Truck Repairs | 151.15 |

Sec. 20. **Amounts to be adjudicated by courts.**—The foregoing claims have been allowed for the purpose of permitting the claimants to contest their rights in the courts, if any they have, against the Highway Department for alleged damages or wrongs done to the person or property of the claimants. The amount allowed is in no way to be construed as involving the sums of money that should actually be paid, but have been put into the various sections of this bill for the purpose of giving the claimants a chance to have a day in court where the claims can be adjudicated in the usual way as a matter of law.

Sec. 21. This act shall take effect and be in force from and after its passage.

Approved April 29, 1935.

CHAPTER 310—H. F. No. 1344

An act to amend Section 2, Subdivisions (a)-3 and (a)-4 Chapter 344, Laws of 1933, the same being an amendment to Subdivision (a) of Section 2674, Mason's Minnesota Statutes of 1927 as amended by Chapter 330, Laws of 1929, as amended by Chapter 167, Laws of 1931, relating to the taxation of motor vehicles.

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

Section 1. **Rate of tax.**—That Section 2, Subdivisions (a)-3 and (a)-4, Chapter 344, Laws of 1933, the same being an amendment to subdivision (a) of Section 2674, Mason's Minnesota Statutes of 1927 as amended by Chapter 330 Laws of 1929, as amended by Chapter 167, Laws of 1931, be amended to read as follows:

(a)-3. No truck, tractor, truck-tractor, semi-trailer or trailer shall be operated on the highways of this state engaged exclusively in transporting property in interstate commerce or between this state and any province in the Dominion of Canada unless such vehicle has been registered and a license plate of a distinctive color issued therefor by the Registrar

of Motor Vehicles, and shall have stencilled thereon the unloaded weight. Provided, that this section shall not apply to a motor vehicle exclusively engaged in transporting commerce from a state or from any province in the Dominion of Canada exclusively upon the streets of any city or village in the State of Minnesota. The applicant shall pay therefor a registration fee of \$5.00 for each such vehicle and in addition thereto a truck mile tax as compensation for the use of the highways, which said tax shall be based upon the unloaded weight of the vehicle and the distance that such vehicle travels on the highways of this state. The tax on each such motor vehicle or combination of vehicles shall be ascertained by multiplying the number of miles traveled by each of such vehicles on the highways of this state by the rate per mile as provided herein.

The tax on a combination of a truck-tractor and semi-trailer and/or a tractor and trailer, shall be determined by adding together the unloaded weight of both the truck-tractor and semi-trailer and/or tractor and trailer. The combined weight of the vehicles so ascertained shall determine the unloaded weight of such combination of vehicles for the purpose of computing such tax. Where a trailer is not attached directly to a tractor it shall be subject to a truck mile tax based on the unloaded weight of such trailer.

The truck mile tax shall be determined as follows:

Vehicle or combination of vehicles having an unloaded weight of not to exceed 3 tons $\frac{1}{4}$ c per mi.

Vehicle or combination of vehicles having an unloaded weight of 3 tons and not exceeding 4 tons $\frac{1}{2}$ c per mi.

Vehicle or combination of vehicles having an unloaded weight of 4 tons and not exceeding 5 tons $\frac{3}{4}$ c per mi.

Vehicle or combination of vehicles having an unloaded weight of 5 tons and not exceeding 6 tons 1 c per mi.

Vehicle or combination of vehicles having an unloaded weight of 6 tons and not exceeding 7 tons $1\frac{1}{4}$ c per mi.

Vehicle or combination of vehicles having an unloaded weight of 7 tons and not exceeding 8 tons 2 c per mi.

Vehicle or combination of vehicles having an unloaded weight of 8 tons and not exceeding 9 tons $2\frac{1}{2}$ c per mi.

Vehicle or combination of vehicles having an unloaded weight of 9 to 10 tons 3 c per mi.

Any vehicle or combination of vehicles having an unloaded weight of more than 10 tons 4 c per mi.

The owner of any motor vehicle subject to tax provided for in this section may, if he so elects, pay as a tax on any such vehicle the tax provided for in Section A-1, *Chapter 344, Laws of 1933* in lieu of the tax herein provided.

(a)-4 The Registrar of Motor Vehicles shall furnish to the owner of such vehicle appropriate blank forms on which to report the miles which said motor vehicle travels on the highways of this state. The owner of such vehicle shall file with such Registrar of Motor Vehicles daily reports of such mileage traveled in Minnesota, if any, and shall keep such other records and furnish such information as said Registrar of Motor Vehicles may require. The Registrar of Motor Vehicles is authorized to require that any tractor, truck-tractor, semi-trailer, trailer or truck be equipped with a mechanical device approved by him to register the miles traveled by such motor vehicle, and such motor vehicle, including all appliances and all the books and records of said owner, shall be subject to inspection at any time by the Registrar of Motor Vehicles.

The owner of every motor vehicle subject to the truck-mile tax shall, on or before the 15th of each month, pay to the Registrar of Motor Vehicles the truck-mile tax due and payable for the preceding month. At the time of the payment of such tax, such owner shall file with the Registrar under oath upon a form prescribed by the Registrar, a report showing the truck miles operated during the preceding month and such other information as may be required. If the vehicle was not operated over the highways of this state during such month, the report should so state.

The Registrar of Motor Vehicles shall not issue a license plate under this section to a contract carrier and/or common carrier for motor vehicles operated as such in inter-state commerce under the terms of this act until and unless such owner of such motor vehicle engaged as a common carrier and/or contract carrier, shall have first fully complied with the terms of Chapter 170, Laws of 1933, as amended by Chapter 392, Laws of 1933, and shall have first obtained from the Railroad and Warehouse Commission the requisite permit by paying the fee therefor and depositing the public liability policy or bond as provided by said Chapter 170, Laws of 1933.

The Registrar of Motor Vehicles shall likewise not issue a license plate to the owner of a motor vehicle engaged as a common carrier or contract carrier until the owner of said,

motor vehicle so engaged has submitted and presented to said Registrar satisfactory evidence as to such owner's compliance with the terms and conditions of Chapter 170, Laws of 1933, as amended by Chapter 397, Laws of 1933, relating to the permit from the Railroad and Warehouse Commission, and the payment of the fee therein and the depositing of public liability insurance or bond as required by said laws.

Provided, further, that every owner of a motor vehicle subject to the provisions of this act, Subdivision (a)-3 and (a)-4 hereof, shall also deposit with said Registrar of Motor Vehicles the sum of \$50.00 for each and every motor vehicle required to be registered hereunder as security that the owner of said motor vehicle will pay the tax due hereunder and make such reports as required herein or as may be required by the Registrar of Motor Vehicles. The combination of a truck-tractor and semi-trailer and/or a tractor and trailer, shall, for the purposes of such deposit of \$50.00 herein provided for, be regarded and considered as one motor vehicle.

If the owner of such motor vehicle shall fail to file the required reports and pay the tax, if any, within 10 days after the required time for filing such reports, the Registrar of Motor Vehicles shall promptly, upon the expiration of said ten day period, declare a forfeiture of the whole of said \$50.00 deposit for each motor vehicle to the State and should said sum of \$50.00 be insufficient to fully pay the truck-mile tax then due, an action shall be brought in the name of the State of Minnesota to recover the deficiency thereof.

If the owner of such vehicle shall fail to file the required reports or pay the tax within the time required, the Registrar of Motor Vehicles shall also cancel and take up the license plate issued on such vehicle and notify the Railroad and Warehouse Commission of such action.

Approved April 29, 1935.

CHAPTER 311—S. F. No. 105

An act to amend Chapter 21, Special Session Laws of Minnesota for 1933, relating to the amount which the employer shall pay into the special compensation fund in case of death of an employe when there are no persons entitled to compensation and in cases of loss or loss of use of members.

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