

CHAPTER 345—H. F. No. 225

An act appropriating money to the state board of education to be used for the special summer schools for crippled children in public schools of the state and for the allocation thereof.

Section 1. Appropriation for school for crippled children.—There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated the sum of \$10,000 for the year ending June 30, 1938 and the sum of \$10,000 for the year ending June 30, 1939, to be used by the State Board of Education and by that department to be allocated to any public school for crippled children that is eligible under Mason's Statutes, 1936 Supplement, Section 3031, Subsection (1) (e), for the special summer classes for the education of crippled children, a sum not to exceed \$50.00 annually for each pupil in such classes for each summer session, which shall not be less than six weeks; provided the State Board of Education shall not allocate for any one school for crippled children a sum in excess of \$7000 in any one year.

Section 2. Act to terminate January 1, 1939.—This act shall terminate January 1, 1939.

Approved April 22, 1937.

CHAPTER 346—S. F. No. 504

An act to amend Section 2, Subdivision (a)-4, Chapter 344, Laws of 1933, as amended by Chapter 310, Laws of 1935, 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. Taxation of motor vehicles.—That Section 2, Subdivision (a)-4, Chapter 344, Laws of 1933, as amended by Chapter 310, Laws of 1935, the same being an amendment to Subdivision (a) of Section 2644, 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)-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.

Provided further that any common or contract carrier operating a Motor Vehicle or Motor Vehicles in inter-state commerce subject to the provisions of this Act may file with the Registrar in lieu of said deposit of \$50.00 a surety bond in a sum not less than \$200.00 conditioned that such common carrier or contract carrier will pay all taxes due hereunder for the operation of the Motor Vehicle or Vehicles in the service of said common or contract carrier on the public highways of Minnesota, and will make such reports as required herein or as may be required by the Registrar.

If the owner of such motor vehicle or such common carrier or contract carrier 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 or such bond to the State and should said sum of \$50.00 or the penalty of such bond 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 22, 1937.

CHAPTER 347—H. F. No. 689

An act to provide relief for certain towns in this state in which the value of property, which is exempt from taxation because taxes thereon are being paid into the state treasury under the provisions of the gross earnings tax law, is equal to or greater than the taxable value of all other real and personal property exclusive of money and credits, in any such town and appropriating money to afford such relief.