

to the municipalities issuing the license. Where such licenses shall be issued for less than one year, a fee may be a pro rata share of the annual license fee.

Sec. 2. **Construction of act.**—*Nothing herein contained or omissions shall be construed as repealing any prior amendments to the foregoing sections by the 1941 session of the legislature.*"

Approved April 22, 1941.

CHAPTER 360—S. F. No. 533

An act relating to motor vehicles exempt from the payment of motor vehicle licenses and amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2673, as amended by Laws 1939, Chapter 349.

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

Section 1. **Law amended.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2673, as amended by Laws 1939, Chapter 349, is hereby amended so as to read as follows:

"2673. **Vehicles exempt from motor vehicle license.**—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 vehicles, 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 in letters not less than 2½ inches high, one inch

wide and of a $\frac{3}{8}$ inch stroke and shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality of paint that will endure throughout the term of the registration. The printing must be on a part of the vehicle itself and not on a removable plate or placard of any kind and shall be kept clean and visible at all times. Provided, however, that the owner of any such vehicle, desiring to come under the foregoing exemption provisions 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 of husbandry temporarily moved upon the highway, road rollers and trailers of not more than two wheels with a gross weight of load and vehicle not exceeding 3,000 pounds used only with pleasure vehicles and not employed in the transportation of passengers or property for hire shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this Act, except that all trailers thus exempt shall be registered as herein required and shall display identification plates furnished by the registrar at cost. 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 nonpayment 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 Laws 1929, Chapter 361, or Laws 1931, Chapter 217 and 220."

Sec. 2. Effective 30 days from passage.—This act shall become effective thirty (30) days from the date of its passage and approval.

Approved April 22, 1941.