

CHAPTER 514—H. F. No. 1132

An act relating to recreation and recuperative camps for disabled veterans authorizing the purchase thereof from certain funds; amending Mason's Minnesota Statutes of 1927, Section 4393.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 4393, is hereby amended to read as follows:

"4393. **State board of control to secure lands for recreation camps for disabled soldiers.**—The state board of control is hereby authorized and directed to secure by lease or purchase from the owners thereof land for the establishment of a recreation and recuperative camp for the use and benefit of disabled veterans of the world war and other wars, resident in the state of Minnesota; said land to contain not less than 50 acres nor more than 100 acres, suitably located with reference to the health and convenience of the beneficiaries hereunder, as may be recommended by the board of governors hereinafter provided. *Any funds derived from any appropriations, contributions, unexpended balances or revenues heretofore or hereafter existing to the credit of any such veterans' camp operating under the provisions of this act may be used for the purchase of land for such camp.*"

Approved April 28, 1941.

CHAPTER 515—H. F. No. 1245

An act relating to the taxation of motor vehicles and amending Mason's Supplement 1940, Sections 2674 (a), 2676 (a), 2690, 2692, and 2689; and also Mason's Minnesota Statutes of 1927, Section 2680.

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

Section 1. **Law amended.**—That Mason's Supplement 1940, section 2674 (a), is hereby amended to read as follows:

"2674. **Rate of tax.**—(a). Motor vehicles except as set forth in Mason's Supplement 1940, Section 2673, 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:

1. 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.

2. 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.

The tax on Class "T" trucks with carrying capacity of 2,000 pounds and less than 3,000 pounds, shall be 1.44 per cent on the base value.

The tax on Class "T" trucks with carrying capacity of 3,000 pounds and over, shall be 2.4 per cent on the base value.

Provided, however, that the tax on Class "T" trucks with carrying capacity of less than 3,000 pounds shall be 1.92 per cent on the base value during the first and second years of vehicle life.

Provided that the minimum tax on all Class "T" and "X" trucks and tractors of one ton and under manufacturers' rated carrying or hauling capacity shall be \$7.50 except that the minimum tax, on trucks converted from passenger vehicles, including those converted by the factory or a dealer by adding a pickup box to a passenger vehicle before it was used as a passenger vehicle, shall be the same as the minimum on the passenger vehicle from which they were converted and the minimum tax on all trucks and tractors of over one ton and under two tons manufacturers' rated carrying or hauling capacity *used only as permitted under Class "T"* shall be \$10.00 and the minimum tax on trucks and tractors of over one ton and under two tons manufacturers' rated carrying or hauling capacity *used only as permitted under Class "X"* shall be \$15.00 and minimum tax on all trucks and tractors of two tons or over and under three tons manufacturers' rated carrying or hauling capacity shall be \$30.00 and the minimum tax on all trucks and tractors of three tons or over and under four tons manufacturers' rated carrying or hauling capacity shall be \$60.00 and the minimum tax on all trucks and tractors

of four tons or over and under five tons manufacturers' rated carrying or hauling capacity shall be \$85.00 and the minimum tax on all trucks and tractors of five tons and over and under six tons manufacturers' rated carrying or hauling capacity shall be \$125.00 and the minimum tax on all trucks and tractors of six tons and over manufacturers' rated carrying or hauling capacity shall be \$150.00 and the minimum tax on trailers and semi-trailers shall be \$2.00 for each ton or fraction thereof of such capacity.

3. The tax on Class "X" trucks as defined shall be 3.4 per cent on the base value.

4. The tax on Class "Y" trucks used in intrastate commerce shall be as provided in section (a)-1 hereof.

The tax on Class "Y" trucks used exclusively in interstate commerce shall be as provided in Section (a)-3 hereof.

5. Buses and carriers of passengers for hire engaged in commercial passenger transportation, other than taxicabs and vehicles engaged in livery business shall pay an annual gross weight use tax which on a new vehicle for the first and second years shall be four times the tax paid by a Y truck of the same gross weight and said tax shall be determined in the manner provided for Class Y trucks as set forth in Sections (a)-1 and (a)-2 hereof, for the third and fourth years of the life of such vehicle the tax shall be three times the tax paid by Y truck of the same gross weight as the bus, for the fifth year of the life of such vehicle the tax shall be two times the tax paid by Y trucks of the same gross weight as the bus, for the sixth year of the life of such vehicle the tax shall be one and one-half times the tax paid by Y trucks of the same gross weight as the bus; for every year of the life of the vehicle after the sixth year the minimum tax on all commercial passenger busses of over 25 passenger seating capacity shall be \$350.00 and on those of 25 passenger and less and over five passenger seating capacity, other than taxicabs and vehicles engaged in livery business, shall be \$250.00. This section shall not apply to vehicles for the year 1939 on which the tax has been paid.

6. Motorcycles without side car . . . \$3.00. Motorcycles, side car additional . . . \$2.00.

7. Motor vehicles specially equipped for operation over snow and used exclusively for such purpose . . . \$3.00 if weighing one ton or less, and an additional \$2.00 for each additional ton or fraction thereof.

8. Value until the end of the first calendar year of vehicle life construing the year of the model designation as the first year of such life shall be construed to mean the "base price for taxation" as hereinafter defined.

For the purpose of fixing a base price for taxation from which depreciation in value at a fixed per cent per annum can be counted, such price is defined as follows:

The base price for taxation of a motor vehicle of which a similar or corresponding model, as defined in *Mason's Supplement 1940, Section 2692*, was being manufactured on *August 1* preceding the year for which the tax is levied, shall be the manufacturers' list price of such similar or corresponding model in effect on such *August 1*. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such *August 1* shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such *August 1* shall be the price fixed by the registrar as a reasonable manufacturers' list price at the factory, on such *August 1* if such vehicle has been then manufactured at prevailing costs.

After the first year of vehicle life the base value for taxation purposes shall be reduced as follows: ten per cent the second year, and 15 per cent the third and each succeeding year thereafter, but in no event shall such tax be reduced below the minimum.

When a motor vehicle first becomes subject to taxation during the calendar year for which the tax is paid, the tax on it shall be for the remainder of that year pro-rated on a monthly basis, one-twelfth of the annual tax for each calendar month, counting the month during which it becomes subject to the tax as the first month of such remainder.

Sec. 2. Law amended.—That *Mason's Supplement 1940, Section 2676 (a)* is hereby amended to read as follows:

"2676 Owner shall list.—(a). Every owner of any motor vehicle in this state, not exempted by section 2 or section 14 hereof, shall as soon as he shall become the owner thereof and thereafter during the period *October 1 to December 31* each year, both dates inclusive, file with the registrar on a blank provided by him, a listing for taxation and application for the registration of such vehicle, stating the name and

address of the owner, and the nature of his ownership, the name and address of the person from whom purchased, name of manufacturer, name of motor vehicle, year manufactured, year and number of the model, engine and car number, type of body, the list price thereof at the factory, the weight of the vehicle in pounds, and its rated load carrying capacity or seating capacity, the number of cylinders, and such other information as the registrar may require. The said owner shall make an oath or affirmation before some officer authorized by law to administer oaths or affirmations that the statements made are correct and true; and any false statement wilfully and knowingly made in regard thereto shall be deemed perjury and punished accordingly; however, such listing for taxation and application for registration need not be sworn to when the applicant is listing the same vehicle for taxation and registration for the second or any succeeding time. The listing and application for registration by dealers or manufacturers' agents within the state, of motor vehicles received for sale or use within the state shall be accepted as compliance with the requirements of this act, imposed upon the manufacturer."

Sec. 3. **Law amended.**—That Mason's Minnesota Statutes of 1927, Section 2680, is hereby amended so as to read as follows:

"2680. **Certificate to expire on December 31.**—*The registered owner's right to the registration certificate provided for herein and the right to use the number plates issued therewith shall expire upon the termination of ownership of any person in the motor vehicle for which the same was issued, and in any event at midnight on December 31 of the year for which issued.*

Sec. 4. **Law amended.**—That Mason's Supplement 1940, Section 2690, is hereby amended to read as follows:

"2690. **Date payable.**—The tax required under this act to be paid upon a motor vehicle *for each calendar year shall become due as soon as such vehicle shall first use the public streets or highways in the state, and upon January 1 thereafter each year. Taxes due upon January 1 shall become payable upon October 1 preceding the calendar year for which they are assessed and shall be payable upon transfer of ownership in the vehicle occurring during the period October 1 to December 31, both dates inclusive. Every owner or person charged with the duty to register a motor vehicle or pay any tax hereunder who fails or delays to register said motor vehicle and pay such tax on or before November 15 preced-*

ing the calendar year for which the tax is assessed shall, if such motor vehicle is registered and a tax paid within two days thereafter, pay to the registrar a fee of twenty-five cents for each day of delay; and, if such motor vehicle is registered thereafter and prior to December 1 following, an additional fee of fifty cents; and, if said motor vehicle is registered thereafter and prior to January 1 following, an additional fee of fifty cents. Taxes for the current year shall become delinquent upon the expiration of seven days after the same became due, unless paid.

Subdivision 2. However, if the tax assessed under *Mason's Supplement 1940, Section 2674 (a)-1* amounts to more than \$200.00 the amount thereof in excess of \$200.00 may be paid in two equal installments in the year for which such vehicle is licensed, the due date of the first installment shall be on the 1st day of April of the year for which the tax is assessed and of the second installment shall be on the 1st day of July of the year for which the tax is assessed. However, the registrar shall issue no registration certificate until the full amount of the tax has been paid. In lieu of such registration certificate, the registrar shall issue to the owner a receipt for installments paid which receipt shall be displayed upon the windshield of the vehicle as evidence that under the provisions of this section the vehicle may be operated on the streets and highways of this state.

Subdivision 3. For the annual tax paid on any vehicle before the calendar year for which that tax was assessed, the owner of the vehicle who paid the tax shall be entitled to full refund if such vehicle is permanently destroyed or removed from the state before the calendar year for which the tax was paid or if it is not used at all during the calendar year for which the tax was paid, and the owner makes affidavit concerning the non-use as provided by *Mason's Supplement 1940, Section 2673*.

Subdivision 4. All taxes imposed under the provisions of this act shall be deemed the personal obligation of the registered owner and the amount of such tax, including added penalties for the non-payment thereof, shall be a first lien upon the vehicle taxed, paramount and superior to all other liens thereon whether previously or subsequently accruing thereon; and in addition to any other remedy herein prescribed, the state shall have a right of action against the owner for the recovery of the amount of any delinquent tax thereon, including the penalties accruing because of the non-payment thereof, or for the enforcement of the tax lien thereon hereby declared, or both, in any court of competent

jurisdiction. The county attorney of the county in which such motor vehicle is owned shall perform such service in the matter of the commencement and prosecution of such suit or in the prosecution of any other remedy for the enforcement of such tax as the attorney general may require."

Sec. 5. Law amended.—Mason's Supplement 1940, Section 2692, is hereby amended to read as follows:

"2692. **Manufacturers to file statements.**—Every manufacturer of a motor vehicle sold or offered for sale within this state, either by the manufacturer, distributor, dealer or any other person, shall, on or before the first day of *August* in each year, file in the office of the registrar a sworn statement showing the various models manufactured by him, and the retail list price, rated carrying capacity and manufacturer's shipping weight of each model being manufactured *August 1* of that year; and shall also file with the registrar, in such form as manufacturers usually use for advertising, complete specifications of the construction of each model that has been manufactured by him. Upon each change in such price, carrying capacity or weight and upon the manufacture of each new model thereafter, such manufacturer shall in like manner file a new statement setting forth such change. Models shall be deemed similar if substantially alike and of the same make. Models shall be deemed to be corresponding models, for the purposes of taxation under Section 3 of this act, if of the same make and having approximately the same weight and type of body and chassis and the same style and size of motor. The registrar may refuse to register any new or first hand vehicle in this state unless the manufacturer thereof has furnished to the registrar the sworn statement herein provided, for the model of the motor vehicle that is offered for registration. Such list price, rated carrying capacity and listed weight of the vehicle, as set forth in the manufacturer's statement shall be the price, weight or carrying capacity on which the tax of a motor vehicle shall be computed under section 3 of this act unless grossly at variance with fact. In all instances in which there have been added to a complete vehicle additional parts, equipment or accessories not included in the factory list price upon which the tax is computed in accordance with the requirements of section 3 of this act, the reasonable cost thereof, if amounting in the aggregate to more than \$50.00 shall be added to the list price upon which the tax is computed. Such added parts, equipment or accessories to the extent in value of \$50.00 shall be exempt from taxation. The registrar shall have authority to fix the value, carrying capacity and weight of any rebuilt or foreign car or any car on which a record of the

list price, carrying capacity or weight is not available in his office."

Sec. 6. Law amended.—Mason's Supplement 1940, Section 2689, is hereby amended so as to read as follows:

"2689. **Transfer of ownership—procedure—fees.**—Every owner or transferor of a motor vehicle who fails or delays for more than seven days to surrender the registration certificate and existing number plates as herein provided, before he shall be entitled to sell and assign his right to have the tax paid by him credited to the transferee as herein provided, shall pay to the registrar a fee of 25 cents for each day, not exceeding two days, and if such delay shall continue for 30 days thereafter, then 50 cents per month for each month or fraction thereof, not exceeding four months of such delay; and every owner or person charged with the duty to register a motor vehicle or pay any tax hereunder who fails to register the same and pay such tax as herein provided *before the tax becomes delinquent* shall, before he shall be entitled to complete his registration as herein provided, pay to the registrar, a like fee *for his delay after the tax has become delinquent*. A filing with, or delivery to the registrar of any application, notice, certificate or plates as required by this act shall be construed to be within the requirements of this act if made to the registrar or his deputy at an office maintained therefor, or if deposited in the mail or with a carrier by express with postage or carriage charge prepaid, and properly addressed to the registrar within seven days after the transfer of ownership or other occurrence upon which this act provides for such filing or delivery."

Section 7. Inconsistent acts modified, amended or superseded.—*All other acts and parts of acts inconsistent herewith are hereby modified, amended or superseded so far as necessary to give full force and effect to the provisions of this act, the purpose of which is to continue the calendar year as the period for which the motor vehicle registration tax is assessed and the motor vehicle registrations are made, but to advance the date for registration.*

Sec. 8. Effective date.—*This act shall take effect and be in force from and after October 1, 1941 except as to the provision of Section 5 which shall take effect and be in force from August 1, 1941.*

Approved April 28, 1941.