

all other requirements of law in the issuance and sale of such bonds have been complied with.

Sec. 2. Not to affect pending actions.—This act shall not apply to or affect any actions or appeals now pending in which the validity of any such proceeding is called in question.

Approved February 13, 1941.

CHAPTER 7—S. F. No. 212

An act relating to exemption from taxation of certain motor vehicles and providing for refunds in certain cases.

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

Section 1. Certain motor vehicles exempt from taxation.—The motor vehicle of any person who engages in active service in time of war or other emergency declared by proper authority in any of the military or naval forces of the United States shall be exempt from the motor vehicle registration tax during the period of such active service and for 40 days immediately thereafter if the owner has filed with the registrar of motor vehicles a written application for exemption with such proof of military service as the registrar may have required and if the motor vehicle is not operated on a public highway within the state.

Sec. 2. Tax may be refunded in certain cases.—If such person shall have paid the tax for the year in which he enters upon such active service he shall surrender to the registrar when he applies for the exemption the number plates issued upon the registration. Upon proper application and surrender of the number plates, the registrar shall refund to the applicant from the motor vehicle license suspense fund the portion of the tax paid proportionate to the portion of the year during which the motor vehicle will not be used on any highway of the state.

Sec. 3. May pay proportion of tax.—If such person shall not have paid the tax for the year in which he enters upon such active service, the registrar shall not accept his application until he has registered his motor vehicle and paid the portion of the tax with penalties, if any, proportionate to the portion of the year up to the date of application.

Approved February 13, 1941.