

services an annual salary of \$800.00 and necessary expenses incurred in the performance of their official duties.”

Approved March 2, 1943.

CHAPTER 102—H. F. No. 420

(AMENDING SECTION 27.16 MINNESOTA STATUTES 1941.)

An act relating to records to be kept by dealers in domestic fowls; and amending Mason's Minnesota Statutes of 1927, Section 6240-19.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 6240-19, is hereby amended to read as follows:

6240-19. **Buyers of domestic fowls—dealers register.**—Every person who engages in the business of buying chickens, turkeys, or other domestic fowl of any kind shall keep and maintain a complete record of all such transactions in a ledger or other suitable book of account permanently bound, which for the purposes of this Act shall be known as such dealer's register. In such register he shall enter a complete record of each purchase of chickens, turkeys, or other domestic fowl, to which he was a party; and shall show the name and address of the person from whom the same was bought, *and, when the transaction is with a person other than a regular customer of the buyer from whom the buyer has made similar purchases within one year from the date of such transaction, the means by which the same were transported to the place of purchase, the type of conveyance, and if by truck or other motor vehicle the license number of such truck or motor vehicle, the date of such purchase, and the number, kind, species and a general description of all such chickens, turkeys, or other domestic fowl involved in such transaction.*

Approved March 3, 1943.

CHAPTER 103—H. F. No. 647.

(AMENDING SECTION 168.06—SUB. 7. MINNESOTA STATUTES 1941.)

An act relating to the taxation of motor vehicles, amending Mason's Supplement 1940, Section 2674, Subsection (b), and adding new provisions.

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

Section 1. **Law amended.**—That Mason's Supplement 1940, Section 2674, Subsection (b), be amended so as to read as follows:

Section 2674(b)1. **Reduction and abatement of taxes.**—Motor Vehicles not subject to taxation as provided in the foregoing section, but subject to taxation as personal property within the State of Minnesota, shall be assessed and valued at $33\frac{1}{3}$ per cent of the true and full value thereof, *except motor vehicles which have been or may hereafter be, frozen, and the sale, transfer and distribution thereof restricted by the Federal Government or by any of its agencies or instrumentalities, which motor vehicles shall be assessed and valued at 5 per cent of the true and full value thereof*, all to be taxed at the rate and in the manner provided by law for the taxation of ordinary personal property; provided, that, if the person against whom any tax has been levied on the ad valorem basis because of any motor vehicle shall, during the calendar year for which such tax is levied, be also taxed under the provisions of this act, then and in that event, upon proper showing, the Commissioner of Taxation shall grant to the person against whom said ad valorem tax was levied, such reduction or abatement of assessed valuation of taxes as was occasioned by the so-called ad valorem tax imposed, and provided further that, if said ad valorem tax upon any *motor vehicle* has been assessed against a dealer in new and unused motor vehicles, and the tax imposed by this act for the required period is thereafter paid by the owner, then and in that event, upon proper showing, the Commissioner of Taxation, upon the application of said dealer, shall grant to such dealer against whom said ad valorem tax was levied such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed.

2. **Application of act.**—*This act shall apply to the ad valorem taxes on motor vehicles assessed in 1942 and payable in 1943. Any owner of or dealer in motor vehicles which have been frozen, and the sale, transfer and distribution thereof restricted as hereinbefore provided, may, on or before April 1, 1943, file a verified application with the county auditor of the county wherein such motor vehicle was assessed, setting forth the name and address of the applicant, the motor number, the year model, the name of the manufacturer and the body type of such motor vehicle and the full and true value thereof as fixed by the assessor or other public official for taxation purposes, requestinig the county auditor to reduce the assessed valuation of such motor vehicle to 5 per cent and to compute the tax on such reduced assessed valuation, and if the auditor shall determine that said motor vehicle was frozen and the sale, transfer and distribution thereof restricted as hereinbe-*

fore provided, he shall thereupon reduce the assessed valuation from 33 1/3 per cent to 5 per cent and compute the tax on such reduced assessed valuation, and advise the applicant by mail of the amount of such tax as reduced. Such reduced tax shall be paid within 20 days after the effective date of this act, and unless so paid, the same shall be collected in the same manner, and subject to the same penalties, as ordinary personal property taxes.

3. **Auditor to refund tax paid.**—If the personal property tax for 1942, has been paid before it becomes delinquent, the county auditor, upon application by the taxpayer, shall forthwith refund the amount paid in excess of the amount of the tax as provided herein.

4. **Intent of act.**—It is hereby declared to be the intent of the legislature to give relief from ad valorem taxes upon motor vehicles which have been or may hereafter be, frozen, and the sale, transfer and distribution thereof restricted during the existing emergency, by the Federal Government or its agencies or instrumentalities, as a war measure for the conservation of essential war materials.

Approved March 4, 1943.

CHAPTER 104—H. F. No. 14

(AMENDING SECTION 157.01 MINNESOTA STATUTES 1941.)

An act to amend Mason's Supplement 1940, Section 5903, relating to the equipment and regulation of hotels, restaurants, lodging houses, boarding houses, and places of refreshment defining the same and providing for the licensing thereof.

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

Section 1. **Law amended.**—Mason's Supplement, 1940, Section 5903, is amended to read as follows:

5903. **Definitions.**—Every building or structure or enclosure, or any part thereof, kept, used as, maintained as, or advertised as, or held out to the public to be an enclosure where sleeping accommodations are furnished to the public whether with or without meals and furnishing accommodations for periods of less than one week shall for the purpose of this act be deemed an hotel.