

not be more than one-half the annual tax and in no event more than a total of \$2.50.

*A filing with, or delivery to the registrar of any application, notice, certificate or plates as required by this section shall be construed to be within the requirements of this section 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 or ownership or other occurrence upon which this section provides for such filing or delivery.*

**Sec. 2. Law amended.**—Mason's Supplement 1940, Section 2689, as amended by Laws 1941, Chapter 515, Section 6, is hereby amended so as to read as follows:

**2689. Transfer of ownership.**—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 continues more than 30 days thereafter, he shall pay to the registrar a fee of 50 cents per month for each additional month or fraction thereof, for not exceeding two months. *The added fee for such failure or delay in reporting such transfer of ownership as required by law shall not be more than one-half the annual tax.* A filing with, or delivery to the registrar of any application, notice, certificate or plates as required by this section shall be construed to be within the requirements of this section 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 section provides for such filing or delivery.

Approved March 19, 1943.

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#### CHAPTER 154—H. F. No. 298.

(AMENDING SECTION 168.06 MINNESOTA STATUTES 1941.)

*An act relating to taxation of motor vehicles, amending Mason's Supplement, 1940, Section 2674(a)-4.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2674(a)-4 is hereby amended so as to read as follows:

2674(a)-4. **Reports.**—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 Vehicle 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.

*When such report has not been received by the registrar on or before the 15th day of the month in which it is due, he may notify the registered owner of such fact by registered mail or otherwise, but failure to send or receive such notice shall not operate to postpone or prevent the forfeiture of the deposit or bond as herein provided.*

The Registrar of Motor Vehicles shall not issue a license plate under this section to a contract carrier or common carrier for motor vehicles operated as such in interstate commerce under the terms of this Act until and unless such owner of such motor vehicle engaged as a common carrier 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.

*The Registrar of Motor Vehicles may issue a license plate under this section to the owner of a motor vehicle which is operated in the service of a common carrier or contract carrier who has complied with the conditions precedent to the issuance of a license plate under this section to the owner of a motor vehicle; provided that such common carrier or contract carrier shall be subject to all the duties and obligations imposed by this section upon the owner of a motor vehicle for which a license has been issued under this section.*

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 or the combination of 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 interstate 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 such amount as the Registrar may prescribe, but 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; provided that the amount of the bond shall not exceed \$200.00 for each vehicle covered thereby.

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 to the extent necessary to pay the truck-mile tax then due but in no event less than \$50.00 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. *A delivery to the registrar of any report or payment as required by this act shall be construed to be within the requirements of this act if made to the registrar at the motor vehicle division of his office in the State Capitol, or if deposited in the mail with postage and properly addressed to the registrar at St. Paul on or before the last day permitted by law for making such report and payment. Whenever the Registrar of Motor Vehicles shall deem a bond filed as provided above insufficient to protect the state, he shall require the principal on such bond to file an additional bond in such amount as he shall prescribe conditioned as provided for in the original bond. If the principal on the bond shall fail to file forthwith such additional bond, the Registrar of Motor Vehicles shall cancel and take up the license plate or plates issued upon the vehicle or vehicles covered by the original bond and notify the Railroad and Warehouse Commission of such action.*

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 March 19, 1943.

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#### CHAPTER 155—H. F. No. 416.

(AMENDING SECTIONS 148.03 and 148.07 MINNESOTA STATUTES 1941.)

*An act relating to the state board of chiropractic examiners; amending Mason's Minnesota Statutes of 1927, Sections 5726 and 5730.*

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 5726 is amended to read as follows: