

ed by Laws 1941, Chapter 465, and refund to the record owner under the Y registration an amount equal to the difference between the portion of the gross-weight-use tax that was paid to cover the calendar months of the year remaining after the month in which the change of ownership took place and the tax upon that vehicle for those remaining months at the rate of one-twelfth of the annual tax in class X for each of those remaining months. Such refund shall be made in accordance with the procedure provided by Mason's Supplement 1940, Section 2682.

Approved April 2, 1943.

CHAPTER 286—H. F. No. 918.

An act relating to motor vehicles, and providing for the conversion of certain motor vehicles from one class of registration to another.

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

Section 1. Class of registration of certain motor vehicles may be changed.—Upon application by the owner, the Registrar of Motor Vehicles may convert the registration of any truck, truck-tractor, trailer or semi-trailer from one class of registration to any other class of registration, provided that the owner pays the difference between the unused portion of the tax previously paid and the tax for the remainder of the year in the new class, and the conversion fee herein provided, and surrenders the number plates and registration card thereof for the old class. If the unused portion of the tax paid for registration in the class from which conversion is made exceeds the tax for the remainder of the year in the class to which converted, the Registrar shall refund the excess to the owner. In determining the unused portion of any tax under this section, the Registrar shall count the remaining months of the tax year beginning with the first month after the month in which application for conversion is made, and shall count one-twelfth of the full year's tax for each remaining month. When any such motor vehicle has been registered in a class for a period of not less than three months, it may be converted to a lower tax-rate class upon payment of a conversion fee of \$2.00, which shall be deposited in the trunk highway sinking fund.

As used in this section the phrase "unused portion of the tax" means the portion of the annual tax already paid in any class to cover the months of the calendar year remaining after the month in which the conversion is made.

Approved April 2, 1943.