

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

Section 1. Law amended.—Laws 1943, Chapter 60, Section 3, Subdivision 2 is amended to read as follows:

Subd. 2. Salary of directors of department of conservation.—Each director shall receive an annual salary of \$4,800. Each director shall give a bond to the state in the sum of \$5,000, except the director of forestry and the director of game and fish, who shall each give a bond in the sum of \$15,000.

Approved April 24, 1943.

CHAPTER 602—H. F. No. 990.

(AMENDING SECTIONS 168.01 AND 168.06 MINNESOTA STATUTES 1941.)

An act relating to motor vehicles and providing for the registration and taxation of a certain class hereof engaged in hauling forest products, and amending Mason's Supplement 1940, Section 2672, as amended by Laws 1941, Chapter 465, and Mason's Supplement 1940, Section 2674 as amended by Laws 1941, Chapter 515.

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

Section 1. Law amended.—Mason's Supplement 1940, Section 2672 as amended by Laws 1941, Chapter 465, is hereby amended so as to read as follows:

2672. Definitions.—Wherever in this Act the following terms are used they shall be construed to have the meaning herein ascribed to them:

“Application for Registration” shall have the same meaning as “listing for taxation,” and when a motor vehicle is registered it is also listed.

Trucks used for transporting things other than passengers shall be classified and taxed as follows:

For a period beginning with the passage of this act and terminating September 30, 1945, there shall be a class of trucks known as Class F, which shall include all trucks, tractors, truck-tractors, trailers, and semi-trailers used exclusively to haul forest products, whether rough or finished (partially or completely), including logs, pulpwood, tie cuts, sawed or hewed ties, box bolts,

firewood, surfaced or unsurfaced lumber, lath, piling, mining timber, lagging, posts and poles, from the place where the products are produced to the point where they are to be used, or to the points from which they will be sold to actual users, and to haul back to the point where such forest products were produced, supplies and equipment which are to be used or consumed exclusively by the owner of the truck or by the producer of such forest products.

A truck registered in class F may also be used by the owner thereof to transport agricultural, horticultural, dairy and other farm products including live stock, produced by the owner of the truck from the farm to market, and to transport property and supplies to the farm of the owner, and trucks used in rendering occasional accommodation service for others in transporting farm products from a farm to market or supplies to a farm even though the same be paid for.

Class T trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers used exclusively by the owner of such truck to transport agricultural, horticultural, dairy and other farm products including live stock, produced by the owner of the truck from the farm to market, and to transport property and supplies to the farm of the owner, and trucks used in rendering occasional accommodation service for others in transporting farm products from a farm to market or supplies to a farm, or a farmers' co-operative even though the same be paid for, where such truck is owned by a person not engaged in the transportation business.

Class X trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers used exclusively in transporting property within the zone circumscribed by a line running parallel to the corporate limits of any city or village or contiguous cities and/or villages and 35 miles distant therefrom. The permitted zone of operation shall be a zone in which the postoffice address of the licensee is located unless at the time of application for license he designates some other zone. The postoffice address of the owner, or the zone selected for operation shall be stenciled by the owner in a conspicuous place on said motor vehicle. The X truck may be used by the owner thereof outside the zone for the purpose of transporting agricultural, horticultural, dairy and other farm products, including live stock produced by the owner of the truck from the farm to market and to transport property and supplies to the farm of the owner of the truck. Class X trucks may also be used by the owner thereof outside of the zone for the purpose of transporting logs and other forest products, including logs, pulpwood, tie cuts, sawed or hewed ties, bolts, firewood, rough unsurfaced lumber, square timbers, piling, mining timber, lagging, posts and poles, from the point where such prod-

ucts are produced to an assembly yard or railhead in the same county or contiguous county when such transportation constitutes a first haul of such products, and shall also include hauling property, equipment and supplies to the place where the production is to be performed, or materials used in highway construction, or contractors' outfits to the place where work is to be performed and/or vehicles used exclusively as service or repair cars going to or from the place rendering aid and assistance to the disabled motor vehicle. The situs of an X truck may be changed by the owner thereof on application.

Class Y trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers not included under Class T or Class X.

"Commercial Passenger Transportation" shall mean the carriage of passengers for hire between points not wholly within the limits of the same city, village or borough, provided that bus lines operating wholly within two or more contiguous cities, villages or boroughs, or between a city and a village, or villages contiguous thereto, and local bus lines carrying passengers from a railroad station from or to places in the vicinity thereof shall not be construed to be engaged in commercial passenger transportation.

"Highway." Any public thoroughfare for vehicles, including streets in cities, villages and boroughs.

"Motor Vehicles." Any self-propelled vehicles not operated exclusively upon railroad tracks, and any vehicle propelled or drawn by a self-propelled vehicle.

"Owner." Any person, firm, association or corporation owning or renting a motor vehicle, or having the exclusive use thereof, under a lease or otherwise, for a period of greater than 30 days.

"Tractor." Any motor vehicle designed or used for drawing other vehicles but having no provision for carrying loads independently.

"Truck-tractor." Any motor vehicles designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

"Trailer." Any vehicle designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle.

"Semi-Trailer." A vehicle of the trailer type so designed and used in conjunction with a self-propelled vehicle that a considerable part of its own weight or that of its load rests upon and is carried by the towing vehicle.

“Truck.” Any motor vehicle designed or used principally for carrying things other than passengers and includes a motor vehicle to which has been added a cabinet box, platform, rack or other equipment for the purpose of carrying merchandise other than the person or effects of the passenger.

“Unloaded weight” shall mean the actual weight of the vehicle fully equipped without a load.

“Gross weight” shall mean the actual unloaded weight of the vehicle, either a truck, tractor, truck-tractor, semi-trailer or trailer, fully equipped for service plus the weight of the maximum load which the applicant has elected to carry on such vehicle.

“Registrar.” The registrar of motor vehicles *designated* in this Act.

“Sworn statement.” Any statement required by or made pursuant to the provisions of this Act, made under oath administered by an officer authorized to administer oaths.

“Dealer.” Any person, firm or corporation regularly engaged in the business of manufacturing, or selling, purchasing and generally dealing in new and unused motor vehicles having an established place of business for the sale, trade and display of new and unused motor vehicles and having in its, his or their possession new and unused motor vehicles for the purpose of sale or trade.

Sec. 2. **Law amended.**—Mason’s Supplement 1940, Section 2674 (a) as amended by Laws 1941, Chapter 515, is hereby amended to read as follows:

2674 **Rate of tax—how computed.**—(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 and hauling capacity used only as permitted under Class "X" shall be \$15.00 and the 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 carry 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 "F" trucks, tractors, truck-tractors, trailers and semi-trailers shall be 5 per cent of the base value, provided that the minimum tax on Class "F" tractors and truck-tractors shall be the same as the minimum tax provided herein for Class "X" tractors and the minimum tax on Class F trucks, trailers, and semi-trailers shall be twice the minimum tax provided herein for Class "X" trucks.*

5. 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.

6. 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.

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

8. 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.

9. 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.

Approved April 24, 1943.

CHAPTER 603—H. F. No. 1111.

An act providing for the reinstatement of agreements for repurchase of tax-forfeited land under Extra Session Laws 1937, Chapter 88, or Laws 1939, Chapter 283, or Laws 1941, Chapter 43.

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

Section 1. Reinstatement of agreements on tax forfeited lands.—Any agreement for repurchase of tax-forfeited land under Extra Session Laws 1937, Chapter 88, or Laws 1939, Chapter 283, or Laws 1941, Chapter 43, which has been terminated for default may be reinstated as herein provided upon a written request by the purchaser under the agreement, his heirs or representatives, filed with the county auditor not later than December 31, 1944, provided the land has not been resold. The petitioner shall deposit therewith an amount sufficient to pay all delinquent taxes, penalties, interest and costs required to be paid under the agreement, together with an amount equal to the taxes and assessments that would have been levied and payable but for the termination of such repurchase agreement; such taxes shall be computed by the county auditor as in the case of omitted taxes that would have been as-