

CHAPTER 666—H. F. No. 517.

An act proposing an amendment to the Constitution of the State of Minnesota permitting the State to construct, improve, maintain, and operate, and assist in constructing, improving, maintaining, and operating airports and other air navigation facilities; to expend monies, including monies appropriated by the Legislature, and to incur debts and to issue bonds, for such purposes; authorizing the levy of an excise tax on fluids and other means or instrumentalities used for aircraft and airport power purposes, or the business of selling or dealing therein, and taxes on aircraft in lieu of personal property taxes.

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

Section 1. **Proposed constitutional amendment.**—An amendment to the Constitution of the State of Minnesota is hereby proposed to the people of the State of Minnesota, for their approval or rejection, which amendment, if adopted, shall be known as Article 19 of the Constitution of the State of Minnesota, which proposed amendment reads as follows:

ARTICLE 19.

Section 1. **State may construct airports.**—The state may construct, improve, maintain, and operate and may assist counties, cities, towns, villages, boroughs, and public corporations in constructing, improving, maintaining, and operating airports and other air navigation facilities.

Sec. 2. **State may issue bonds.**—For the purpose of carrying on or assisting in carrying on such work it may expend monies, including such monies as the legislature may see fit to appropriate, may incur debts, and may issue and negotiate bonds to provide money therefor. The provisions of Section 5 of Article 9 of the Constitution shall not apply to the provisions of this section, and the purposes for which the credit of the state may be given or loaned as herein provided are declared to be public purposes.

Sec. 3. **May levy excise tax.**—The state may levy a state excise tax upon any fluid or other means or instrumentalities, or the business of dealing in, selling, or producing any or all thereof, used in producing or generating power for propelling aircraft of any kind now known or hereafter invented, or for propelling or operating motor or other vehicles, or other equipment used for airport purposes and not used on the public highways of this state.

Sec. 4. Shall provide for taxation of aircraft.—The legislature is hereby authorized to provide, by law, for the taxation of aircraft using the air space overlying the State of Minnesota and the airports thereof, including any contrivance, now known or hereafter invented, used or designed for navigation of or flight in the air, on a more onerous basis than other personal property; provided, however, that any such tax on aircraft shall be in lieu of all other taxation thereon, and except that the legislature may impose such tax upon aircraft of companies paying taxes under any gross earnings system of taxation, and upon the right to use such aircraft in the air space overlying the State of Minnesota and upon the airports thereof, notwithstanding the fact that earnings from such aircraft may be included in the earnings of such companies upon which such gross earnings taxes are computed. Any such law may, in the discretion of the legislature, provide for the exemption from taxation of any aircraft owned by a non-resident of the state and transiently or temporarily using the air space overlying the State of Minnesota or the airports thereof.

Sec. 5. Inconsistent acts repealed.—Any and all provisions of the Constitution of the State of Minnesota inconsistent with the provisions of this article are hereby repealed, so far, but only so far, as the same prohibit or limit the power of the legislature to enact laws authorizing or permitting the doing of the things hereinbefore authorized.

Sec. 6. To be submitted to voters in 1944.—This proposed amendment shall be submitted to the people of this state for their approval or rejection at the general election for the year 1944, in the manner provided by law for submission of amendments to the Constitution, and the voters thereon shall be counted, canvassed, and the result thereof proclaimed, as provided by law. The ballots used at such election shall have printed thereon the following:

“Shall the Constitution be amended by adding thereto a new article, to be known as Article 19, permitting the state to construct, improve, maintain, and operate, and assist in constructing, improving, maintaining, and operating airports and other air navigation facilities; to expend monies, including monies appropriated by the legislature, and to incur debts and issue bonds, for such purposes; authorizing the levy of an excise tax on fluids and other means or instrumentalities used for aircraft and airport power purposes, or the business of selling or dealing therein, and taxes on aircraft in lieu of personal property taxes.

YES.....
NO.....”

Approved April 24, 1943.