

*cing must be on a part of the vehicle itself and not on a removable plate or placard of any kind and shall be kept clean and visible at all times.*

The registrar shall cancel the certificate of registration or license plate issued by him upon conviction of the owner or driver of such vehicle for transporting a gross weight exceeding the authorized gross weight by more than 1,000 pounds unless such owner within 30 days after such conviction shall apply to increase the authorized gross weight on such vehicle to a level equal to or greater than the gross weight being transported at the time of his conviction and shall pay the necessary additional tax for such increase.

The tax imposed on Class Y trucks in each instance shall be increased 50 per cent on a motor vehicle not equipped wholly with pneumatic tires.

*"Sec. 2. Reciprocity provisions not superseded. Minnesota Statutes 1941, Section 168.06, is hereby amended by adding thereto a new subdivision to be known as Subdivision 12, to read as follows:*

*"Subd. 12. Nothing in this section or in Minnesota Statutes 1941, Section 168.09, shall be construed to deny reciprocity provisions provided for by Minnesota Statutes 1941, Section 168.18 to 168.23."*

Approved February 21, 1945.

---

#### CHAPTER 17—H. F. No. 27

*An relating to tax levies for revenue purposes in certain counties.*

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

**Section 1. Tax levy for county court house in certain counties.** In any county in this state which has substantially completed the erection and construction of a new county court house subsequent to the year 1942, and prior to January 1, 1945, the County Board may *in the years 1945, 1946, 1947 and 1948*, levy taxes for general revenue purposes at such a

rate and in such an amount in excess of existing limitations as will produce sufficient revenue to defray county expenses payable out of the revenue fund, but the total levy for such purpose shall in no case exceed ten mills on the dollar of the taxable property of such county, exclusive of moneys and credits.

Approved February 21, 1945.

---

CHAPTER 18—H. F. No. 43

*An act increasing the debt limit of school districts containing properties made up to the extent of at least 25 per cent in value which is exempt from local taxation because taxes are paid thereon into the state treasury under provisions of the gross earnings tax.*

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

**Section 1. Limitation on net indebtedness of certain school districts.** Whenever the properties of any School District in this state, is made up to the extent of at least 25 per cent in value of property which is exempt from local taxation, because taxes thereon are paid into the State Treasury, under the provisions of the Gross Earnings Tax Law, then such district shall have authority to incur and be subject to a net indebtedness of not more than 30 per cent of its assessed value, as such assessed value is determined under existing laws.

**Sec. 2. Purposes for which debt incurred.** No School District as herein defined, shall have authority to incur or be subject to a net debt as herein defined, except for the purposes of purchase of land for school purposes and erecting or enlarging necessary school buildings to properly provide for the educational facilities of the district.

**Sec. 3. Issuance of obligations.** All obligations issued under the terms of this Act, shall be issued pursuant to the existing laws now in force.

Approved February 21, 1945.