

sonal property tax due in 1946 has been paid in full. Upon the presentation of such tax receipt, the County Auditor shall make out a delinquent tax statement and shall set forth therein all delinquent personal property and money and credits taxes and costs, less penalties and interests then accrued against the person assessed for such taxes. The payment to the County Treasurer of the sum shown to be due on such statement shall constitute payment in full of all personal property and money and credits taxes shown on such statement.

Approved April 26, 1947.

---

CHAPTER 551—S. F. No. 585

*An act relating to motor vehicles, providing for the regulation and taxation thereof and amending Minnesota Statutes 1945, Sections 168.01 by amending Subdivision 8 thereof, and adding a new subdivision to be known as Subdivision 22, 168.06, Subdivision 1, and 168.32.*

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

Section 1. Minnesota Statutes 1945, Section 168.01, Subdivision 8, is amended so as to read as follows:

168.01. **Definitions.** Subdivision 8. **Commercial Passenger Transportation.** "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, except 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, local bus lines carrying passengers from a railroad station from or to places in the vicinity thereof, operators of taxicabs and vehicles engaged in livery business, shall not be construed to be engaged in commercial passenger transportation. *Buses and other carriers of passengers engaged in commercial passenger transportation shall be designated as Class C.* The term "commercial passenger transportation" shall not apply to operators and owners of automobiles used by the owner or members of his family only for the transportation of himself and such members, and incidentally as an accommodation for the transportation of other persons

regularly between their homes and places of employment even though the person so accommodated pay the owner for such accommodations.

Sec. 2. Minnesota Statutes 1945, Section 168.01, is amended by adding another subdivision to be known as subdivision 22, reading as follows:

168.01. **Definitions.** *Subd. 22. First year of life.* "First year of life" means the year of model designation of the vehicle.

Sec. 3. Minnesota Statutes 1945, Section 168.06, Subdivision 1, is amended so as to read as follows:

168.06. **Rate of tax.** Subdivision 1. **How computed.** Motor vehicles, except as set forth in Section 168.02, using the public streets or highways in the state 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. *On passenger motor vehicles and hearses except as otherwise provided the tax during the first year of life shall be based on the manufacturer's shipping weight and graduated according to the following schedule:*

<i>Manufacturer's Shipping Weight</i>	<i>Tax</i>
<i>Under 2000 lbs.</i> .....	<i>\$11.00</i>
<i>2000 to 2200 lbs. inclusive</i> .....	<i>17.00</i>
<i>2201 to 2400 lbs.</i> ".....	<i>18.00</i>
<i>2401 to 2600 lbs.</i> ".....	<i>19.00</i>
<i>2601 to 2800 lbs.</i> ".....	<i>20.00</i>
<i>2801 to 3000 lbs.</i> ".....	<i>21.00</i>
<i>3001 to 3200 lbs.</i> ".....	<i>22.25</i>
<i>3201 to 3400 lbs.</i> ".....	<i>25.50</i>
<i>3401 to 3600 lbs.</i> ".....	<i>27.25</i>
<i>3601 to 3800 lbs.</i> ".....	<i>30.75</i>
<i>3801 to 4000 lbs.</i> ".....	<i>34.75</i>
<i>4001 to 4200 lbs.</i> ".....	<i>45.00</i>
<i>4201 to 4400 lbs.</i> ".....	<i>54.00</i>
<i>4401 to 4600 lbs.</i> ".....	<i>57.00</i>
<i>4601 to 4800 lbs.</i> ".....	<i>65.00</i>
<i>4801 and over</i> .....	<i>75.00</i>

*The tax on passenger vehicles and hearses (except buses and other carriers in Class C) after the first year of vehicle life*

*shall be reduced as follows: ten per cent the second year of life, and 15 per cent the third year of life and each succeeding year thereafter, but in no event shall such tax be reduced below the minimum of \$5.00 for vehicles weighing less than 2000 pounds and \$7.50 for such vehicles weighing 2000 pounds or more.*

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.

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.

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 pick-up 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 and the minimum tax on all trucks and tractors of six tons and over manufacturers' rated carrying or hauling capacity shall be \$150 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 *five* 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 subdivision 2.

The tax on Class "Y" trucks used exclusively in interstate commerce shall be as provided in subdivision 3.

6. *The tax on Class C buses shall be a gross weight use tax which on a new vehicle for the first and second years of life 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 subdivision 2 and subdivision 3, for the third and fourth years of life of such vehicle the tax shall be three times the tax paid by Y trucks of the same gross weight as the bus, for the fifth year of 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 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.*

*The gross weight upon which the tax for such buses as provided in this section shall include the weight of the vehicle fully equipped, the weight of all fuel tanks full of fuel, and the weight of the passengers and their baggage computed at the rate of 150 pounds per seat including that for the driver.*

The minimum annual gross-weight-use tax paid in any year of its life for a bus or other carrier of passengers for hire engaged in commercial passenger transportation shall be \$350 for a vehicle of over 25 passenger seating capacity, \$250 for a vehicle of 25 passenger and less and over five passenger seating capacity, and \$25.00 for a vehicle of five passenger or less seating capacity.

7. Motorcycles without side car, and motor scooters . . . \$3.00. Motorcycles, sidecar additional . . . \$2.00.

8. Motor vehicles especially equipped for operation over snow and used exclusively for such purposes . . . \$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 Section 168.32, was being manufactured on August 1 preceding the year for which the tax is levied, shall be the manufacturers' list price on 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 prorated 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.

Sec. 4. Minnesota Statutes 1945, Section 168.32, is amended so as to read as follows:

**168.32. Manufacturers to file statement.** Every manufacturer of a motor vehicle sold or offered for sale within this state, either by the manufacturer, distributor, dealer, or any other person, shall, on or before the first day of August, in each year, file in the office of the registrar a sworn state-

ment showing the various models manufactured by him, and the retail list price, *the* rated carrying capacity, and manufacturer's shipping weight of each model being manufactured August 1 of that year; and shall also file with the registrar, in such form as manufacturers usually use for advertising, complete specifications of the construction of each model that has been manufactured by him. Upon each change in such price, carrying capacity, or weight, and upon the manufacture of each new model thereafter, such manufacturer shall in like manner file a new statement setting forth such change.

Models shall be deemed similar if substantially alike and of the same make. Models shall be deemed to be corresponding models, for the purpose of taxation under Section 168.06, if of the same make and having approximately the same weight and type of body and chassis and the same style and size of motor. The registrar may refuse to register any new or first hand vehicle in this state unless the manufacturer thereof has furnished to the registrar the sworn statement herein provided, for the model of the motor vehicle that is offered for registration. Such list price, rated carrying capacity, and listed *shipping* weight of the vehicle, as set forth in the manufacturer's statement, shall be the price, weight, or carrying capacity on which the tax of a motor vehicle shall be computed under Section 168.06, unless grossly at variance with fact.

In all instances in which there have been added to a complete vehicle additional parts, equipment or accessories not included in the factory list price upon which the tax is computed in accordance with the requirements of Section 168.06, the reasonable cost thereof, if amounting in the aggregate to more than \$50, shall be added to the list price upon which the tax is computed. Such added parts, equipment or accessories to the extent in value of \$50 shall be exempt from taxation. The registrar shall have authority to fix the value, carrying capacity, and weight of any rebuilt or foreign car or any car on which a record of the list price, carrying capacity, or weight is not available in his office.

**Sec. 5. Effective date.** On and after October 1, 1947, this act shall be in full force and effect for motor vehicle registrations for the year 1948 and subsequent years.

Approved April 26, 1947.