

CHAPTER 693—H. F. No. 1501

[Coded as Section 373.25]

An act relating to the power of counties to annually levy an additional tax to provide for a "county building fund" to be used solely for the construction, reconstruction, maintenance and repair of any county buildings.

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

[373.25] Section 1. **Certain counties; tax levy for county building fund.** Subdivision 1. The county board of any county not containing a city of the first class may provide for and establish a fund to be known as the County Building Fund. In addition to all other taxes and the amount thereof permitted by law to be levied for county purposes, the county board of any county may include in its annual tax levy an amount not exceeding 2 mills on the dollar of the taxable valuation of such county for the County Building Fund. The proceeds from any tax so levied shall be credited to the County Building Fund. Any County Building Fund established pursuant hereto and to which any such tax shall have been credited shall be used by the county solely for the acquisition of or for the construction, reconstruction, maintenance and repair of buildings used or to be used in the administration of its county affairs and the acquisition of lands necessary for said purposes and the county is hereby authorized to use said fund for said purposes.

Sec. 2. Subd. 2. This act shall not be construed as repealing or superseding any existing law now authorizing a levy for the same purpose.

Approved April 25, 1949.

CHAPTER 694—H. F. No. 1507

[Coded as Sections 168.011 to 168.014]

An act relating to motor vehicles, providing for the regulation and taxation thereof; repealing Minnesota Statutes 1945, Sections 168.01, 168.02, 168.03, 168.06, 168.073, 168.075, 168.08, 168.14, 168.163, Section 168.165, the third paragraph;

and Laws 1947, Chapter 462, and Laws 1947, Chapter 551, Sections 1, 2, and 3.

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

[168.011] Section 1. **Definitions.** Subdivision 1. Unless the language or context clearly indicates that a different meaning is intended, the following words, terms and phrases, for the purposes of this chapter, shall be given the meanings subjoined to them.

Subd. 2. "Application for registration" shall have the same meaning as "listing for taxation," and when a motor vehicle is registered it is also listed.

Subd. 3. A "highway" is any public thoroughfare for vehicles, including streets in cities, villages, and boroughs.

Subd. 4. "Motor vehicle" means any self-propelled vehicle not operated exclusively upon railroad tracks, and any vehicle propelled or drawn by a self-propelled vehicle, and includes vehicles known as trackless trolleys which are propelled by electric power obtained from overhead trolley wires but not operated upon rails.

Subd. 5. "Owner" means 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.

Subd. 6. "Tax" or "fee" means the annual tax imposed on motor vehicles in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, and except gross earnings taxes paid by companies subject or made subject thereto. Such annual tax shall be deemed both a property tax and a highway use tax and shall be on the basis of the calendar year.

Subd. 7. "Passenger automobile" means any motor vehicle designed and used for the carrying of not more than eight persons, including vehicles known as station wagons, but excluding motorcycles.

Subd. 8. "House trailer" means any trailer or semi-trailer designed and used for human living quarters, and shall

not include bunk-houses, so-called, temporarily mounted on trailers. Such bunk-houses, exclusive of the trailer, shall be listed and taxed as personal property.

Subd. 9. (a) "Bus" means any motor vehicle designed and used for the carrying of more than eight persons.

(b) "Intercity bus" means any bus operating as a common passenger carrier over regular routes and between fixed termini, but excluding all buses operating wholly within the limits of one city, village or borough, or wholly within two or more contiguous cities, villages and boroughs, or between contiguous cities and villages or boroughs and a terminus outside the corporate limits of such cities, villages or boroughs and not more than 20 miles distant measured along the fixed route from such corporate limits.

Subd. 10. "Truck" means any motor vehicle designed and used for carrying things other than passengers.

Subd. 11. "Tractor" means any motor vehicle designed or used for drawing other vehicles but having no provision for carrying loads independently.

Subd. 12. "Truck-tractor" means any motor vehicle 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.

Subd. 13. "Trailer" means any vehicle designed for carrying property or passenger on its own structure and for being drawn by a motor vehicle.

Subd. 14. "Semi-trailer" means a vehicle of the trailer type so designed and used in conjunction with a truck-tractor that a considerable part of its own weight or that of its load rests upon and is carried by the truck-tractor.

Subd. 15. "Unloaded weight" means the actual weight of the vehicle fully equipped without a load.

Subd. 16. "Gross weight" means the actual unloaded weight of the vehicle, either a truck or tractor, or the actual unloaded combined weight of a truck-tractor and semi-trailer, fully equipped for service, plus the weight of the maximum

load which the applicant has elected to carry on such vehicle or combined vehicles. The term gross weight applied to a truck occasionally used for towing a trailer means the unloaded weight of the truck, fully equipped for service, plus the weight of the maximum load which the applicant has elected to carry on such truck but not including the weight of such part of the trailer and its load as may rest upon the truck. The term gross weight applied to buses means the weight of the vehicle fully equipped with all fuel tanks full of fuel, plus the weight of the passengers and their baggage computed at the rate of 150 pounds per seat, including that for the driver. The term gross weight applied to a truck-tractor used exclusively by the owner thereof for towing an equipment dolly for the sole use of transporting such owner's construction machinery shall be the actual weight of the truck-tractor alone; and the equipment dolly shall be separately licensed and taxed as a trailer as provided in paragraph 7 of Subdivision 1 of Section 3 of this act. The term gross weight applied to a truck used as a truck-tractor transporting unfinished forest products as described in Subdivision 17 of this act shall be the unloaded weight of the truck plus the weight of the maximum load which the applicant has elected to carry on the truck, and the semi-trailer used in conjunction with such truck-tractor shall be separately licensed and taxed as a trailer as provided in paragraph 7 of Subdivision 1 of Section 3 of this act.

Subd. 17. "Farm truck" means all single unit trucks, tractors, and trailers used by the owner thereof to transport agricultural, horticultural, dairy, and other farm products, including livestock, produced, or finished by the owner of the truck, from the farm to market, and to transport property and supplies to the farm of the owner. Trucks, tractors and trailers registered as "farm trucks" may be used by the owner thereof to occasionally transport unprocessed and raw farm products, not produced by the owner of the truck, from the place of production to market when such transportation constitutes the first haul of such products, and may be used by the owner thereof to transport logs, pulpwood and other raw and unfinished forest products from the place of production to an assembly yard or railhead when such transportation constitutes the first haul thereof. "Farm trucks" shall also include only single unit trucks, which, because of their construction, cannot be used for any other purpose and are used exclusively to transport milk and cream enroute from farm to an assembly point or place for final manufacture.

Subd. 18. "Registrar" means the registrar of motor vehicles designated in this chapter.

Subd. 19. "Sworn statement" means any statement required by or made pursuant to the provisions of this chapter, made under oath administered by an officer authorized to administer oaths.

Subd. 20. "First year of life" means the year of model designation of the vehicle, or, if there be no year of model designation, it shall mean the year of manufacture.

Subd. 21. "Dealer" means 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 purposes of sale or trade.

Sec. 2. Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the state, or any political subdivision thereof, or vehicles owned and used exclusively by educational institutions and used solely in the transportation of pupils to and from such institutions, shall be exempt from the provision of this chapter requiring payment of tax or registration fees, but all such vehicles except those owned by the federal government, municipal fire apparatus, police patrols and ambulances, the general appearance of which is unmistakable, shall be registered as herein required and display tax exempt number plates furnished by the registrar at cost. In the case of vehicles used in general police work the passenger vehicle classification license number plates shall be displayed and furnished by the registrar at cost; but the exemption herein provided shall not apply to any vehicles, except such vehicles used in general police work, unless the name of the state department or political subdivision owning such vehicle shall be plainly printed on both sides thereof in letters not less than $2\frac{1}{2}$ inches high, one inch wide and of a $\frac{3}{8}$ inch stroke. Such printing shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality of paint that will endure throughout the term of registration. The printing 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 own-

er of any such vehicle desiring to come under the foregoing exemption provisions shall first notify the chief of the state trunk highway patrol who shall provide suitable seals and cause the same to be affixed to any such vehicle.

Tractors used solely for agricultural purposes, or tractors, together with trailers or wagons thereto attached, occasionally hauling agricultural products or necessary commodities used on the farm from said farm to and from the usual market place of the owner, tractors for drawing threshing machinery and implements of husbandry temporarily moved from the highway shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this chapter.

Contractors motorized construction equipment, including tractors, motor graders, road rollers and self-loading power scrapers, but not including trucks and other equipment used for the transportation of materials on the highway, shall not be taxed as motor vehicles using the public streets and highways, and shall be exempt from the provisions of this chapter.

Motor vehicles, which are used only for the purpose of carrying sawing machines, well drilling machines or corn shellers permanently attached to them, shall not be subject to the registration tax as herein provided, but shall be listed for taxation as personal property as provided by law.

All motor vehicle apparatus owned by a farmers' cooperative association or by a body of farmers and used solely in the extinguishment of fire in the community in which it is so owned and employed shall be exempt from taxation.

Motor vehicles which during any calendar year are not operated on a public highway shall be exempt from the provisions of this chapter requiring registration, payment of tax and penalties for nonpayment thereof, provided that the owner of any such vehicle shall first file his verified written application with the registrar, correctly describing the vehicle and certifying that it has not been and will not be operated upon a public highway. Motor vehicles whose domicile is in a foreign state and are legally licensed in that state and owned by a Minnesota resident shall be exempt from the provisions of this Chapter and subject to the provisions of Sec. 168.18. Provided, that this exemption does not conflict with any exist-

ing reciprocal agreement with the state in which the vehicle is domiciled.

[168.013] Sec. 3. Rate of tax. Subdivision 1. Motor vehicles, except as set forth in Section 2 of this act, 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 except gross earnings taxes paid by companies subject or made subject thereto, and shall be privileged to use the public streets and highways, on the basis and at the rate for each calendar year as follows:

1. On passenger automobiles, house trailers, ambulances, and hearses, except as otherwise provided, the tax during each of the first three years of life shall be based on the manufacturer's shipping weight and graduated according to the following schedule:

Manufacturer's Shipping Weight	Tax
Under 2000 lbs.	\$15.20
2000 to 2200 lbs., inclusive	16.80
2201 to 2400 lbs., inclusive	18.40
2401 to 2600 lbs., inclusive	20.00
2601 to 2800 lbs., inclusive	21.60
2801 to 3000 lbs., inclusive	23.20
3001 to 3200 lbs., inclusive	24.80
3201 to 3400 lbs., inclusive	26.40
3401 to 3600 lbs., inclusive	28.00
3601 to 3800 lbs., inclusive	33.30
3801 to 4000 lbs., inclusive	39.00
4001 to 4200 lbs., inclusive	45.10
4201 to 4400 lbs., inclusive	51.60
4401 to 4600 lbs., inclusive	58.50
4601 to 4800 lbs., inclusive	65.80
4801 to 5000 lbs., inclusive	73.50
5001 lbs. and over	75.00

On passenger automobiles, house trailers, ambulances, and hearses, during each the fourth, fifth and sixth years of vehicle life the tax shall be 75 per cent of the foregoing scheduled tax but in no event less than \$15.00 per vehicle, during each the seventh, eighth and ninth years of vehicle life the tax shall be 50 per cent of the foregoing scheduled tax but in no event less than \$12.50 per vehicle, and during each succeeding year of vehicle life the tax shall be 25 per cent of the foregoing scheduled tax but in no event less than \$10.00 per vehicle during the tenth to nineteenth years of vehicle life inclusive, and in no event less than \$7.50 per vehicle during the twentieth and succeeding years of vehicle life.

2. On trailers of not more than two wheels with a gross weight of load and vehicle not exceeding 3000 pounds, not for hire and used only by the owner thereof with passenger automobiles and not employed in the transportation of passengers or property for hire, the tax shall be \$1.00 per annum, or fraction thereof, payable biennially on or before July 1 of each even numbered year.

3. On motorcycles without side car, \$3.00, motor scooters and motorized bicycles \$1.00. Motorcycles, side car additional \$2.00.

4a. On farm trucks, excluding trailers, the tax during each the first three years of vehicle life shall be based on the unloaded weight of the vehicle, fully equipped, at the rate of sixty cents per hundred weight, computed by the registrar in increments of 200 lbs., but in no event less than \$20.00. During each the fourth, fifth and sixth year of vehicle life the tax shall be 80 per cent of the first year rate, but in no event less than \$16. During each the seventh, eighth and ninth years of vehicle life the tax shall be 60 per cent of the first year rate, but in no event less than \$12. During each the tenth and succeeding years of vehicle life, the tax shall be 40 per cent of the first year rate, but in no event less than \$10 per vehicle, fully equipped. The registrar may require that each applicant for registration of a farm truck file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped.

4b. On farm trailers not listed for registration under paragraph 2 of this subdivision, the tax shall be \$2.00 per ton, or fraction thereof, of the carrying capacity of the trailer.

5. On all trucks and tractors, except those in this act classified as farm trucks and urban trucks, and on all truck-tractor and semi-trailer combinations, except those classified as urban combinations, and on all buses, except those described in paragraph 6 of this section, the tax during each the first three years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

(a) Where the gross weight of the vehicle is 6000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds.

Where the gross weight of the vehicle is more than 8,000 pounds and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of \$10 per ton for each ton or major portion in excess of 8,000 pounds.

Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds.

Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds.

Where the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an additional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

(b) During each the fourth, fifth and sixth years of vehicle life, the tax shall be 80 per cent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

During each the seventh, eighth and ninth years of vehicle life, the tax shall be 60 per cent of the foregoing scheduled tax but in no event less than \$16 per vehicle.

During the tenth and succeeding years of vehicle life, the tax shall be 40 per cent of the foregoing scheduled tax but in no event less than \$12 per vehicle.

(c) All truck-tractors except those herein defined as urban trucks shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such truck-tractor and any semi-trailer which the applicant proposed to combine with the truck-tractor. In addition to such gross weight tax imposed on the truck-tractor, each semi-trailer, except those herein defined as urban trucks, shall be taxed an annual flat fee of \$10.

(d) Urban trucks include only all trucks and all truck-tractors and semi-trailers used exclusively in transporting property within the corporate limits of any city, village or borough or contiguous cities and villages. The name of the city, village or borough in which the vehicle is licensed and the net unloaded weight, fully equipped, of the truck or combination shall be stenciled in a conspicuous place on each side of the cab of the truck-tractor so licensed and the vehicle shall not be operated outside the corporate limits of such city, village or borough or contiguous cities and villages; except that the registrar may, by special permit, authorize the permanent removal of such vehicle from a city, village or borough to another. The license plates issued therefor shall be plainly marked "URBAN." Such urban trucks and combinations shall be taxed on the basis of the net unloaded weight, fully equipped, of the truck or combination during each the first three years of vehicle life at the rate of eighty cents per hundred weight, computed by the registrar in increments of two hundred pounds, but in no event less than \$25. During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 per cent of the foregoing scheduled tax but in no event less than \$20 per vehicle. During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 per cent of the foregoing scheduled tax but in no event less than \$16 per vehicle. During the tenth and succeeding years of vehicle life, the tax shall be 40 per cent of the foregoing scheduled tax but in no event less than \$12 per vehicle. The registrar may require that each applicant for registration of an urban truck or combination file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped. Such tax shall

be the full tax for the truck-tractor and semi-trailer and additional semi-trailers shall be taxed an annual flat fee of \$10.

6. On all intercity buses, the tax during each the first two years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

Gross Weight of Vehicle	Tax
Under 6,000 lbs.	\$250
6,000 to 8,000 lbs., inclusive	250
8,001 to 10,000 lbs. inclusive	250
10,001 to 12,000 lbs. inclusive	308
12,001 to 14,000 lbs. inclusive	374
14,001 to 16,000 lbs. inclusive	440
16,001 to 18,000 lbs. inclusive	506
18,001 to 20,000 lbs. inclusive	572
20,001 to 22,000 lbs. inclusive	748
22,001 to 24,000 lbs. inclusive	924
24,001 to 26,000 lbs. inclusive	1,100
26,001 to 28,000 lbs. inclusive	1,276
28,001 to 30,000 lbs. inclusive	1,452
30,001 to 32,000 lbs. inclusive	1,782

During each the third and fourth years of vehicle life, the tax shall be 75 per cent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 per cent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37½ per cent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 per cent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$350 for a vehicle of over 25 passenger seating capacity and not less than \$250 for a vehicle of 25 passenger and less seating capacity.

7. Trailers, except farm trailers described in paragraph 4b of this subdivision and except two-wheel trailers described

in paragraph 2 of this subdivision, shall be taxed on the basis of \$4.00 per ton or fraction thereof of the carrying capacity of such trailer, but in any event not less than \$4,000 per vehicle. The maximum load at any time carried on any trailer shall be deemed prima facie the carrying capacity thereof.

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.

Subd. 2. When a motor vehicle first becomes subject to taxation during the calendar year for which the tax is paid, the tax shall be for the remainder of the year pro-rated on a monthly basis, one-twelfth of the annual tax for each calendar month or fraction thereof.

Subd. 3. The applicant for a non-farm truck or truck-tractor semi-trailer license shall state in writing upon oath, among other things, the unloaded weight for such vehicle or combination and the maximum load which the applicant proposes to carry thereon and such vehicle or combination shall be licensed to carry as the maximum legal load the loadweight so selected, and no vehicle or combination shall exceed such licensed loadweight by more than 1,000 pounds. The gross weight of the vehicle for which such license tax is paid shall be stenciled in a conspicuous place on each side of the vehicle by the owner thereof in letters not less than 2½ inches high and a ⅜ inch stroke and shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality of paint that will endure throughout the term of the registration. The stenciling 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 2,000 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, provided that noth-

ing herein shall be construed to require any owner or driver to increase the authorized gross weight to a level greater than the maximum gross weight permitted for such a vehicle under Minnesota Statutes 1945, Section 169.83, and provided further that the provisions of this sentence shall not be applicable in instances where the vehicle involved already is licensed to carry the maximum gross weight permitted for such a vehicle under said section 169.83. Notwithstanding any provisions of the foregoing sentence, the registrar shall cancel the certificate of registration issued by him upon the third or any subsequent conviction in any calendar year of the owner or driver of any vehicle of operating such vehicle with axle load exceeding the maximum lawful axle load by more than 2,500 pounds and the license plates issued thereon shall be taken up and returned to the registrar. Such vehicle shall not be again operated on the highway of the state until it be again registered and new plates issued the same as for an initial registration. The registration fee therefor shall be computed for the same full period as the cancelled registration, notwithstanding that a portion of the period has elapsed at the time of conviction and cancellation.

Subd. 4. Motor vehicles using the public streets and highways of this state, and owned by companies paying taxes under gross earnings system of taxation, shall be registered and taxed as provided for the registration and taxation of motor vehicles by this chapter, notwithstanding the fact that earnings from such vehicles may be included in the earning of such companies upon which such gross earnings taxes are computed, and all provisions of this chapter are hereby made applicable to the enforcement and collection of the tax herein provided for.

Subd. 5. Motor vehicles not subject to taxation as provided in section 2 of this act, but subject to taxation as personal property within the state, shall be assessed and valued at $33 \frac{1}{3}$ per cent of the true and full value thereof, provided, that if the person against whom any tax has been levied on the ad valorem basis because of any motor vehicle shall, during the calendar year for which such tax is levied, be also taxed under the provisions of this act, then and in that event, upon proper showing, the commissioner of taxation shall grant to the person against whom said ad valorem tax was levied, such reduction or abatement of assessed valuation of taxes as was occasioned by the so-called ad valorem tax imposed, and provided further that, if said ad valorem tax upon any motor

vehicle has been assessed against a dealer in new and unused motor vehicles, and the tax imposed by this act for the required period is thereafter paid by the owner, then and in that event, upon proper showing, the commissioner of taxation, upon the application of said dealer, shall grant to such dealer against whom said ad valorem tax was levied such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed. If such motor vehicle be registered and taxed under this act for a fractional part of the calendar year only, then such ad valorem tax shall be reduced in the percentage which such fractional part of the years bears to a full year.

Subd. 6. The owner of every motor vehicle not exempted by Section 2 of this act or by Minnesota Statutes 1945, Section 168.28, shall, so long as it is subject to taxation within the state, list and register the same and pay the tax herein provided annually; provided, however, that any dealer in motor vehicle to whom dealer's plates shall have been issued, as herein provided, shall, upon due application on the date set for the annual renewal of registration and payment of tax, be entitled to withhold the tax upon any motor vehicle held by him solely for the purpose of sale or demonstrating or both and upon which the tax as a user of the public highways, shall become due, until the motor vehicle shall be sold or let for hire to a person not such a dealer, or until used upon the public highways, but no longer than until October first, following when the whole tax shall become immediately payable with all arrears. *

Subd. 7. Any act required herein of an owner may be performed in his behalf by a duly authorized agent. Any person having a lien upon, or claim to, any motor vehicle may pay any tax due thereon to prevent the penalty for delayed registration from accruing, but the registration certificate and number plates shall not be issued until legal ownership is definitely determined.

Subd. 8. The proceeds of the tax imposed on motor vehicles under this chapter shall be collected by the registrar of motor vehicles and paid into the state treasury and credited to the trunk highway sinking fund.

Subd. 9. No borough, village, or city shall impose any tax or license fee or bond of any kind for the operation of any motor vehicle on its streets if the person or company owning

or operating such vehicle holds a certificate or permit to operate such vehicle issued in accordance with the provisions of Minnesota Statutes 1945, Chapter 221, provided, that this section shall not apply to vehicles transporting persons for hire which are operated exclusively within any borough, village or city or contiguous cities, villages, or boroughs.

Subd. 10. 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, Sections 168.18 to 168.23.

[168.014] Sec. 4. **Registration expires upon termination of ownership.** The registered owner's right to the registration certificate provided for herein and the right to use the number plates issued therewith shall expire upon the termination of ownership of any person in the motor vehicle for which the same was issued, and in any event at midnight on December 31st of the year for which issued except as provided in paragraph 2 of Subdivision 1 of Section 3 of this act.

Sec. 5. **Repeals.** Minnesota Statutes 1945, Section 168.01. Sections 168.02, 168.03, 168.06, 168.073, 168.075, 168.08, 168.14, 168.173, and Section 168.165, the third paragraph; and Laws 1947, Chapter 462, and Laws 1947, Chapter 551, Sections 1, 2, and 3, are hereby repealed save only as to the registration and taxation of motor vehicles for the year 1949.

Sec. 6. **Expiration date.** On and after October 1, 1949, this act shall be in full force and effect for motor vehicle registrations and taxation for the year 1950 and subsequent years.

Approved April 25, 1949.

CHAPTER 695—H. F. No. 1537

An act relating to the regulation of traffic on highways, providing for seasonal road restrictions on county and town roads; amending Minnesota Statutes 1945, Section 169.87, Subdivision 2, as amended.

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