

additional amount shall nevertheless be paid into the highway fund, but the additional tax thus paid shall not be deemed to permit the vehicle to be operated with a gross weight in excess of the maximum legal weight as provided by Minnesota Statutes 1949, Section 169.83. Unless the owner within 30 days after such a conviction shall apply to increase the authorized weight and pay the additional tax as herein provided, the registrar shall revoke the registration on the vehicle and demand the return of the registration card and plates issued by him on that registration.

3. *If the axle load exceeds the lawful axle load as provided by section 169.83, by more than 2,500 pounds the fine shall be not less than \$75; if the axle load exceeds the lawful axle load by more than 3,500 pounds the fine shall be not less than \$95; and if axle load exceeds the lawful axle load by more than 5,000 pounds, or if the load on any group of consecutive axles spaced less than 6 feet apart exceeds the lawful axle load by more than 8,000 pounds, the fine shall be not less than \$95, and the registrar shall cancel the certificate of reciprocity on the vehicle involved if the same is being operated under reciprocity, or if the vehicle is not being operated under reciprocity, he shall cancel the certificate of registration on the vehicle so operated and demand the return of the registration certificate and registration plates.*

4. *When the registration on a motor vehicle has been revoked by the registrar according to the provisions of this section, such vehicle shall not be again operated on the highways of the state until it is registered or re-registered, as the case may be, and new plates issued, and the registration fee therefor shall be computed for the full calendar year in which the violation occurred, and on the basis of the gross weight of the vehicle at the time of violation.*

Approved April 20, 1951.

CHAPTER 576—H. F. No. 847

An act relating to the operation of trucks licensed as urban trucks outside of the municipality where licensed; amending Minnesota Statutes 1949, Section 168.013, Subdivision 1.

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

Section 1. Minnesota Statutes 1949, Section 168.013, Subdivision 1, is amended to read:

168.013 Rate of tax. Subdivision 1. How computed. Motor vehicles, except as set forth in section 2, 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 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., incl.	16.80
2201 to 2400 lbs., incl.	18.40
2401 to 2600 lbs., incl.	20.00
2601 to 2800 lbs., incl.	21.60
2801 to 3000 lbs., incl.	23.20
3001 to 3200 lbs., incl.	24.80
3201 to 3400 lbs., incl.	26.40
3401 to 3600 lbs., incl.	28.00
3601 to 3800 lbs., incl.	33.30
3801 to 4000 lbs., incl.	39.00
4001 to 4200 lbs., incl.	45.10
4201 to 4400 lbs., incl.	51.60
4401 to 4600 lbs., incl.	58.50

4601 to 4800 lbs., incl.	65.80
4801 to 5000 lbs., incl.	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 per vehicle, during each of 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 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 60 cents per hundred weight, computed by the registrar in increments of 200 lbs., but in no event less than \$20. During each of the fourth, fifth and sixth year [years] 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, 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 chapter 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, the tax during each of 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 8000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6000 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 pounds, 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 scheduled 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. *For the purposes of this clause a land area ceded to the United States of America under General Laws 1889, Chapter 57, is a village.*

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 of the first three years of vehicle life at the rate of 80 cents per hundred weight, computed by the registrar in increments of 200 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., incl.	250
8,001 to 10,000 lbs., incl.	250
10,001 to 12,000 lbs., incl.	308
12,001 to 14,000 lbs., incl.	374
14,001 to 16,000 lbs., incl.	440
16,001 to 18,000 lbs., incl.	506
18,001 to 20,000 lbs., incl.	572
20,001 to 22,000 lbs., incl.	748
22,001 to 24,000 lbs., incl.	924
24,001 to 26,000 lbs., incl.	1,100
26,001 to 28,000 lbs., incl.	1,276
28,001 to 30,000 lbs., incl.	1,452
30,000 to 32,000 lbs., incl.	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 and except two-wheel trailers described in paragraph 2, 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 \$4.00 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 purposes [;] \$3.00 if weighing one ton or less, and an additional \$2.00 for each additional ton or fraction thereof.

Approved April 20, 1951.

CHAPTER 577—H. F. No. 1000

[Coded as Section 290.078]

An act relating to taxes on and measured by net income; providing for the taxability of restricted stock options.

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

[290.078] Section 1. **Restricted stock options.** Subdivision 1. If a share of stock is transferred to an individual pursuant to his exercise after 1950 of a restricted stock option, and no disposition of such share is made by him within two years from the date of the granting of the option nor within six months after the transfer of such share to him

(1) no income shall result at the time of the transfer of such share to the individual upon his exercise of the option with respect to such share;