

owned by a Minnesota resident shall be exempt from the provisions of this chapter and subject to the provisions of section 168.18. Provided, that this exemption does not conflict with any existing reciprocal agreement with the state in which the vehicle is domiciled.

Approved April 23, 1951.

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CHAPTER 691—H. F. No. 1731

[Not Coded]

*An act relating to and providing for the levy of school taxes by the board of education in any city of the first class now or hereafter having a population of 450,000 inhabitants or over; providing for an increased mill levy by such board; repealing Sections 3 and 4 of Chapter 726 of the 1949 Session Laws, and amending Section 5 of Chapter 726 of the 1949 Session Laws.*

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

**Section 1. Minneapolis; tax levy of school purposes.** The Board of Education of any city of the first class now or hereafter having a population of 450,000 inhabitants or over, in addition to any power or authority granted to such board contained in the charter of said city to levy taxes for such school purposes as is described in its charter or contained in Chapter 726 of the 1949 Session Laws, may levy not more than one-half ( $\frac{1}{2}$ ) mill upon the real and personal property in said city in addition to such levy as is now provided by its charter and said Chapter 726 of the 1949 Session Laws, provided such levy is approved by a vote of three-fourths ( $\frac{3}{4}$ ) of all the members of such Board of Education. Said one-half ( $\frac{1}{2}$ ) mill shall be used by said Board for the same purposes which the charter of such city provides that the mill levy authorized in such charter shall be used, except as may be otherwise provided in Chapter 726 of the 1949 Session Laws.

**Sec. 2.** Sections 3 and 4 of Chapter 726 of the 1949 Session Laws are hereby repealed.

Sec. 3. Section 5 of Chapter 726 of the 1949 Session Laws is hereby amended to read as follows:

Sec. 3. **Revenues, how spent.** *Any money acquired as a result of the levy of taxes for the preceding year or years shall be spent only in accordance with the provisions of this act.*

Approved April 23, 1951.

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CHAPTER 692—H. F. No. 1738

*An act authorizing any city of the first class which has a population of not more than 150,000 to impose wheelage taxes on motor vehicles; amending Minnesota Statutes 1949, Section 426.05.*

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

Section 1. Minnesota Statutes 1949, Section 426.05, is amended to read:

**426.05 Wheelage tax.** Any borough, city, or village may impose an annual wheelage tax upon motor vehicles using the public streets or highways, provided that:

(1) No wheelage tax imposed by any borough, city, or village shall exceed a sum equal to 20 per cent tax imposed by the state in lieu of all other taxes, except such wheelage tax, upon motor vehicles using the public streets or highways; provided, however, that the governing body of any city of the first class now or hereafter having a population of 450,000 inhabitants or over may impose such wheelage tax in an amount not to exceed \$15 for trucks and \$10 for other motor vehicles; and providing further, that any city of the first class which has a population of not more than 150,000 inhabitants may impose such wheelage taxes on trucks and other motor vehicles in an amount not exceeding 25 per cent of the state tax on such vehicles, but no such tax shall exceed \$50 on any one truck and \$5.00 on any other vehicle;

(2) No borough, city, or village shall impose a wheelage tax upon the vehicle of any person not a resident of such