

Sec. 14. Minnesota Statutes 1949, Section 296.27, is amended to read:

296.27. **Rules.** The commissioner may make rules and regulations relating to the administration and enforcement of laws regulating the sale, distribution, and use of petroleum products and special fuel. The rules and regulations shall be reasonable and not inconsistent with the law.

Sec. 15. Minnesota Statutes 1949, Section 296.22, Subdivision 9, is hereby repealed.

Sec. 16. This act shall take effect July 1, 1951.

Approved March 16, 1951.

CHAPTER 88—H. F. 667

An act relating to motor vehicles, providing for the regulation and taxation thereof; amending Minnesota Statutes 1949, Section 168.165.

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

Section 1. Minnesota Statutes 1949, Section 168.165, is amended to read as follows:

168.165. **Changing class of registration.** Upon application by the owner, the registrar of motor vehicles may convert the registration of any truck, truck-tractor, trailer or semi-trailer, or bus, from one class of registration to any other class of registration, provided that the owner pays the *additional tax* if the unused portion of the *annual tax already* paid on the vehicle does not equal or exceed the tax on the vehicle in the new registration class for the portion of the year remaining after the first day of the month of the year in which the conversion is made. *As used in this section the phrase "unused portion of the tax" means the portion of the annual tax already paid in any class to cover the months of the calendar year remaining after the month in which the conversion is made. As used in this section the term "new tax" shall mean the tax on the vehicle in the new registration class for the portion of the year remaining after the first day of the month of the year in which the conversion is made. If "the new tax"*

exceeds "the unused portion of the tax" already paid the owner shall pay an additional tax equal to the difference between the new tax and the "unused portion of the tax already paid." If the new tax is less than the unused portion of the tax already paid the owner shall be entitled to a refund of the difference between them. It is provided, however, that the registration of a vehicle cannot be converted to a lower rate registration class until it has been registered in the higher rate class without conversion for a period of at least three months unless at the same time there is a transfer of ownership. No conversion of registration to a new registration class shall be made until the owner surrenders the plates and registration certificate issued to him for the registration of the vehicle in the class from which he is converting the registration of his motor vehicle.

Approved March 16, 1951.

CHAPTER 89—H. F. 789

An act repealing Laws 1949, Chapter 499, Section 2.

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

Section 1. Laws 1949, Chapter 499, Section 2, is hereby repealed.

Approved March 16, 1951.

CHAPTER 90—H. F. 826

[Coded as Section 168.423]

An act relating to chauffeurs' licenses and providing for the renewal thereof by members and former members of the Armed Forces of the United States.

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

[168.423] **Renewal of licenses, members of armed forces.**