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 Laws 1949, Chapter 499, Section 2, is hereby repealed.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