

mission at the next meeting of the board or commission after the disbursements have been made. The board or commission shall act upon it as in the case of other claims and a warrant or warrant-check shall be issued to the custodian for the amount allowed. The custodian shall use the proceeds of the warrant or warrant-check to replenish the funds; and if the board or commission fails to approve the claim in full for any sufficient reason, he shall be personally responsible for the difference.

Sec. 2. Minnesota Statutes 1953, Section 376.23, is hereby repealed.

Approved March 7, 1957.

CHAPTER 80—S. F. No. 63

[Coded]

An act relating to the registration and taxation of motor vehicles; providing for taxation of certain intercity motor buses on an apportionment basis commensurate with the miles traveled by such bus on the public highways of Minnesota; defining the powers and duties of the secretary of state in relation thereto; and imposing certain penalties in connection therewith.

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

Section 1. [168.61] **Intercity buses.** Subdivision 1. The term "intercity bus" as used in this act means a motor bus as defined in Minnesota Statutes 1953, section 168.011, subdivision 9, which is owned or operated by either a resident or nonresident of Minnesota in interstate commerce under authority of the Interstate Commerce Commission or in combined interstate and intrastate commerce under authority of the Interstate Commerce Commission and the Railroad and Warehouse Commission of Minnesota, as a result of which operation such bus operates both within and without the territorial limits of the state of Minnesota.

Subd. 2. For the calendar year 1958 and during each year thereafter intercity buses shall be subject to registration and taxation as motor vehicles on an apportionment basis.

Sec. 2. [168.62] **Registration.** Subdivision 1. An owner or operator of more than one intercity bus shall register a percentage of his intercity buses in Minnesota. The percentage of the intercity buses so registered shall be determined by

dividing the total number of miles traveled by such intercity buses within the state of Minnesota by the total number of miles traveled by such intercity buses both within and without the state of Minnesota. Such percentage figure so arrived at is the percentage of intercity motor buses which the owner or operator thereof shall register in Minnesota. A fractional intercity bus shall be registered as one intercity bus. The number of intercity buses so registered in the state of Minnesota are deemed to be domiciled in Minnesota and subject to motor vehicle taxation in this state.

Subd. 2. When the number of intercity buses to be registered in Minnesota is determined as herein provided, the owner or operator thereof shall select the particular intercity buses to be so registered. The motor vehicle tax to be paid thereon for each calendar year shall be determined by the registrar of motor vehicles. He shall compute the amount of motor vehicle tax on each intercity bus of the owner or operator thereof as though all of such intercity buses were required to be registered in Minnesota. The amount so arrived at shall then be divided by the total number of intercity buses of such owner or operator to obtain the average motor vehicle tax due on an intercity bus registered in Minnesota. The average tax thus determined shall then be increased by 40 percent. Such increased average tax shall be paid on each intercity bus registered in Minnesota in the same manner and at the same time as other motor vehicles using the streets and highways of Minnesota are taxed and the taxes paid thereon. The registrar of Motor vehicles shall issue number plates for the intercity buses registered in Minnesota.

Subd. 3. At the same time that an owner or operator of intercity buses registers them in Minnesota and obtains number plates therefor, he shall apply for special identification plates or certificates for the remainder of his fleet of intercity buses. The registrar of motor vehicles shall design an appropriate plate or identification certificate for this purpose which shall be issued upon the payment of a fee of \$10.00 covering each intercity bus so identified. The proceeds of such fees shall be deposited to the credit of the highway user tax distribution fund. No intercity bus shall at any time be operated in the state of Minnesota without either Minnesota number plates or special identification plates or certificates issued as herein provided.

Sec. 3. [168.63] **Registrar of motor vehicle, duties.**
Subdivision 1. It shall be the duty of the registrar of motor vehicles to administer and to enforce the terms and conditions of this act.

Subd. 2. The registrar of motor vehicles shall determine the percentage of intercity buses to be registered in Minnesota by an owner or operator thereof. He shall determine the total number of miles traveled by each intercity bus within the state of Minnesota and the total number of miles such intercity bus traveled both within and without the state of Minnesota. In making such determinations he may use mileage records of operation of each owner or operator of intercity buses for such period of time as he deems appropriate and during which operation existed. If there are no operations in Minnesota for any period of time so as to determine the mileage records of operation he shall use such estimates as will fairly determine the percentage of intercity buses which any owner or operator thereof shall register in Minnesota.

Subd. 3. Whenever an owner or operator of intercity buses increases his fleet of intercity buses after the beginning of a calendar year in which a percentage of the fleet has been registered in Minnesota, he shall notify the registrar of motor vehicles thereof.

Subd. 4. Whenever the owner or operator of intercity buses substitutes an intercity bus in his fleet as a result of new purchase or otherwise, he shall likewise notify the registrar of motor vehicles thereof.

Subd. 5. At the close of each calendar year and not later than February 15th of the next succeeding year, beginning with 1959, the registrar of motor vehicles shall recompute and re-determine the number of intercity buses required to have been registered in Minnesota for the prior year and the actual amount of tax liability for such previous year shall likewise be re-determined. Any additional tax which may be due by any owner or operator of intercity buses shall be paid forthwith. If it is determined as a result of such re-computation that there has been an overpayment of tax, the amount of such overpayment shall be credited to the amount of tax which may be due by the owner or operator of intercity buses in any subsequent year. In the event any owner or operator of intercity buses discontinues operations in Minnesota and has a tax credit due him as a result of overpayment of motor vehicle taxes for any year, the amount of such overpayment shall be refunded.

Sec. 4. [168.64] **Rules, requirements.** The registrar of motor vehicles shall

(a) Promulgate such rules and regulations as he may deem necessary in order to fully administer and carry out the terms and provisions of this act;

(b) Require owners and operators of intercity buses to furnish such information and to make and file such reports as he deems necessary in order to administer this act;

(c) Require re-computation of the percentage of intercity buses of any owner or operator at any time he has reason to believe that an insufficient number of such intercity buses of such owner or operator are registered in Minnesota. If as a result of any such re-computation, the registrar of motor vehicles determines that additional intercity buses should be registered in Minnesota, he shall require the owner or operator thereof to so register such additional buses and pay the taxes thereon in accordance with the standards required by this act. All intercity buses registered under the terms of this provision shall be registered for a full calendar year. All taxes computed on the percentage of intercity buses to be registered in the state of Minnesota shall likewise be computed on the basis of a full calendar year. If additional taxes are required to be paid by an owner or operator of intercity buses under this provision, such owner or operator shall also pay interest at the rate of six percent per annum on the amount so paid with interest computed from January 1st of the calendar year in which the taxes are due to the date of payment.

Sec. 5. [168.65] Violations. Subdivision 1. It shall be unlawful for any owner or operator of intercity buses to wilfully violate any provisions of this act or to wilfully furnish false information or reports to the registrar of motor vehicles which such registrar may require.

Subd. 2. If after a public hearing, upon due notice, the registrar of motor vehicles determines that any owner or operator of intercity buses has violated any term or provision of this act or wilfully furnished false information or reports, such registrar shall cancel all number plates and all special identification plates or certificates issued to such owner or operator of intercity buses and such intercity buses during such calendar year shall not operate upon the streets and highways of the state unless the owner's or operator's entire fleet of intercity buses is then registered in the state of Minnesota and the motor vehicle taxes paid thereon for the full calendar year in which the offense occurs. Any such determination by the registrar of motor vehicles shall be subject to judicial review by certiorari as provided by law.

Sec. 6. Effective date. This act is effective for the calendar year 1958 and each year thereafter.

Approved March 7, 1957.
