all of the provisions of section 168.181 but are excluded from the exemptions provided therein solely because of the intrastate nature of their movement in this state, owned by non-residents owning or operating circuses, carnivals or similar amusement attractions or concessions shall be required to comply with all laws and regulations as to the payment of taxes applicable to like vehicles owned by Minnesota residents but such nonresidents may make application to pay such tax for each vehicle proportionate to the number of months or fraction thereof such vehicles are in this state.

- Sec. 2. [Subd. 2.] Contents of application. The application shall contain such information and shall be executed in such manner as the registrar may require and shall include a complete itinerary of the applicant and shall be accompanied by such evidence of ownership as the registrar shall deem necessary.
- Sec. 3. [Subd. 3] Permit. Upon payment of the required tax the registrar shall issue, in lieu of registration plates, a permit for each vehicle so taxed. The permit shall contain the name and address of the owner, the make, type, serial number and year model of the vehicle, the expiration date and any other information deemed necessary by the registrar. The permit must be carried in the vehicle at all times while being operated in this state.

Approved March 8, 1957.

CHAPTER 89-H. F. No. 763

[Not Coded]

An act relating to establishment of sewage system in certain towns.

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

Section 1. Sewage system in certain towns. In any town of this state having not less than 550, and not more than 600, inhabitants according to the last federal census, and having an assessed valuation of more than \$605,000, and less than \$610,000, and having an area of not less than 22,000, nor more than 23,000, acres, the town board shall have power to establish and maintain a general system of sewers, to create sewer districts, and change, diminish, or enlarge the boundaries thereof, from time to time, and to relay, alter, or extend any existing sewer system and to establish and maintain

sewage treatment plants where deemed necessary. Any proceedings heretofore taken by any such town to establish and construct such a sewer system, are hereby validated, ratified, approved, and confirmed and declared to be valid and effective, and the town board of any such town is hereby authorized to issue warrants to pay therefor, and to levy assessments for the cost thereof, in the same manner as though the proceedings had been commenced and the construction started after May 1, 1957.

Approved March 8, 1957.

CHAPTER 90-S. F. No. 232

An act relating to the financing of certain equipment in villages; amending Minnesota Statutes 1953, Section 412.301.

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

Section 1. Minnesota Statutes 1953, Section 412.301, is amended to read:

412.301 Financing purchase of certain equipment. The village council may issue certificates of indebtedness within existing debt limits for the purpose of purchasing fire or police equipment or street construction or maintenance equipment. Such certificates shall be payable in not more than five years and shall be issued on such terms and in such manner as the council may determine. If the amount of the certificates to be issued to finance any such purchase exceeds one percent of the assessed valuation of the village, excluding money and credits, they shall not be issued for at least ten days after publication in the official newspaper of a council resolution determining to issue them; and if before the end of that time. a petition asking for an election on the proposition signed by voters equal to ten percent of the number of voters at the last regular municipal election is filed with the clerk, such certificates shall not be issued until the proposition of their issuance has been approved by a majority of the votes cast on the question at a regular or special election. A tax levy shall be made for the payment of the principal and interest on such certificates as in the case of bonds.

Approved March 8, 1957.