

*Subd. 3. It shall be the duty of every such person, firm or corporation defined in subdivision 2 hereof, to make out and to deliver or mail to the office of the sheriff of the county in which business is conducted, not later than the second business day of each week, a legible and correct copy of the record required in subdivision 2 of the entries during the preceding week. In the event such person, firm or corporation has not made any purchases or acquisitions required to be recorded under subdivision 2 hereof during the preceding week no report need be submitted to the sheriff under this subdivision.*

*Subd. 4. Records required to be maintained by this act shall be retained by the person making them for a period of three years.*

Approved April 29, 1957.

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#### CHAPTER 961—S.F. No. 704

*An act relating to the taxation of motor vehicles; amending Minnesota Statutes 1953, Section 168.013, Subdivision 1, as amended.*

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

Section 1. Minnesota Statutes 1953, Section 168.013, Subdivision 1, as amended by Laws 1955, Chapter 605, Section 1, is amended to read:

**168.013 Rate of tax. Subdivision 1. Computation.** Motor vehicles, except as set forth in section 168.012, using the public streets or highways in the state, shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and except gross earnings taxes paid by companies subject or made subject thereto, and shall be privileged to use the public streets and highways, on the basis and at the rate for each calendar year as follows:

1. On passenger automobiles, house trailers, ambulances, and hearses, except as otherwise provided, the tax during each the first three years of life shall be based on the manufacturer's shipping weight and graduated according to the following schedule:

Manufacturer's Shipping Weight	Tax
Under 801 lbs., incl. ....	\$ 5.00
801 to 2000 lbs., incl. ....	15.20
2001 to 2200 lbs., incl. ....	16.80

2201 to 2400 lbs., incl. ....	18.40
2401 to 2600 lbs., incl. ....	20.00
2601 to 2800 lbs., incl. ....	21.60
2801 to 3000 lbs., incl. ....	23.20
3001 to 3200 lbs., incl. ....	24.80
3201 to 3400 lbs., incl. ....	26.40
3401 to 3600 lbs., incl. ....	28.00
3601 to 3800 lbs., incl. ....	33.30
3801 to 4000 lbs., incl. ....	39.00
4001 to 4200 lbs., incl. ....	45.10
4201 to 4400 lbs., incl. ....	51.60
4401 to 4600 lbs., incl. ....	58.50
4601 to 4800 lbs., incl. ....	65.80
4801 to 5000 lbs., incl. ....	73.50
5001 lbs. and over .....	75.00

On passenger automobiles, house trailers, ambulances, and hearses weighing more than 800 pounds, during each the fourth, fifth and sixth years of vehicle life the tax shall be 75 percent of the foregoing *scheduled* tax but in no event less than \$15 per vehicle, during each the seventh, eighth and ninth years of vehicle life the tax shall be 50 percent of the foregoing scheduled tax but in no event less than \$12.50 per vehicle, and during each succeeding year of vehicle life the tax shall be 25 percent of the foregoing scheduled tax but in no event less than \$10 per vehicle during the tenth to nineteenth years of vehicle life inclusive, and in no event less than \$7.50 per vehicle during the twentieth and succeeding years of vehicle life. For those vehicles weighing less than 800 pounds there shall be no reduction.

2. On trailers of not more than two wheels with a gross weight of load and vehicle not exceeding 3,000 pounds, not for hire and *used* only by the owner thereof with passenger automobiles and not employed in the transportation of passengers or property for hire, the tax shall be \$1 per annum, or fraction thereof, payable biennially on or before July 1 of each even-numbered year.

3. On motorcycles without side car, \$3, motor scooters, motorized bicycles, and motorized wheel chairs, \$1. Motorcycles, side car additional, \$2.

4a. On farm trucks, excluding trailers, the tax during each the first three years of vehicle life shall be based on the unloaded weight of the vehicle, fully equipped, at the rate of 60 cents per hundred weight, computed by the registrar in increments of 200 lbs., but in no event less than \$20. During each the fourth, fifth and sixth year of vehicle life the tax shall be 80 percent of the first year rate, but in no event less

than \$16. During each the seventh, eighth and ninth years of vehicle life the tax shall be 60 percent of the first year rate, but in no event less than \$12. During each the tenth and succeeding years of vehicle life the tax shall be 40 percent of the first year rate, but in no event less than \$10 per vehicle, fully equipped. The registrar may require that each applicant for registration of a farm truck file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped.

4b. On farm trailers not listed for registration under paragraph 2, the tax shall be \$3 for the first five tons, or fraction thereof, of the load and trailer included, and \$2 per ton for each additional ton.

5. On all trucks and tractors except those in this chapter classified as farm trucks and urban trucks, and on all truck-tractor and semi-trailer combinations except those classified as urban combinations, the tax during each of the first three years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

(a) Where the gross weight of the vehicle is 6,000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6,000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds.

Where the gross weight of the vehicle is more than 8,000 pounds and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of \$10 per ton for each ton or major portion in excess of 8,000 pounds.

Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds.

Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000 pounds, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds.

Where the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an additional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

(b) During each the fourth, fifth and sixth years of vehicle life, tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

During each the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle.

During the tenth and succeeding years of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle.

(c) All truck-tractors except those herein defined as urban trucks shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such truck-tractor and any semi-trailer which the applicant proposed to combine with the truck-tractor. In addition to such gross weight tax imposed on the truck-tractor, each semi-trailer, except those herein defined as urban trucks, shall be taxed an annual flat fee of \$10.

(d) Urban trucks include only all trucks and all truck-tractors and semi-trailers used exclusively in transporting property within the corporate limits of any city, village or borough or contiguous cities and villages. The name of the city, village or borough in which the vehicle is licensed and the net unloaded weight, fully equipped, of the truck or combination shall be stenciled in a conspicuous place on each side of the cab of the truck-tractor so licensed and the vehicle shall not be operated outside the corporate limits of such city, village or borough or contiguous cities and villages; except that the registrar may, by special permit, authorize the permanent removal of such vehicle from a city, village or borough to another. The license plates issued therefor shall be plainly marked "URBAN". Such urban trucks and combinations shall be taxed on the basis of the net unloaded weight, fully equipped, of the truck or combination during each of the first three years of vehicle life at the rate of 80 cents per hundred weight, computed by the registrar in increments of 200 pounds, but in no event less than \$25. During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle. During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle. During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle. The registrar may require that each applicant for registration of an urban truck or combination file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully

equipped. Such tax shall be the full tax for the truck-tractor and semi-trailer and additional semi-trailers shall be taxed an annual flat fee of \$10.

6. On all intercity buses, the tax during each the first two years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

Gross Weight of Vehicle	Tax
Under 6,000 lbs. ....	\$125
6,000 to 8,000 lbs., incl. ....	125
8,001 to 10,000 lbs., incl. ....	125
10,001 to 12,000 lbs., incl. ....	150
12,001 to 14,000 lbs., incl. ....	190
14,001 to 16,000 lbs., incl. ....	210
16,001 to 18,000 lbs., incl. ....	225
18,001 to 20,000 lbs., incl. ....	260
20,001 to 22,000 lbs., incl. ....	300
22,001 to 24,000 lbs., incl. ....	350
24,001 to 26,000 lbs., incl. ....	400
26,001 to 28,000 lbs., incl. ....	450
28,001 to 30,000 lbs., incl. ....	500
30,001 and over .....	550

During each the third and fourth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37½ percent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 percent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$175 for a vehicle of over 25 passenger seating capacity and not less than \$125 for a vehicle of 25 passenger and less seating capacity.

*On all intracity buses operated by an auto transportation company in the business of transporting persons for compensation as a common carrier and operating principally within the limits of cities having populations in excess of 200,000 inhabitants, the tax during each year of the vehicle life of each such bus shall be \$40; on all of such intracity buses operated principally in cities, villages or boroughs, having a population of less than 200,000 and more than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$10; and on all of such intracity buses operating principally in cities, villages or boroughs having a population of less than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$2.*

On all other buses the tax during each of the first three years of the vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule: Where the gross weight of the vehicle is 6,000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6,000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds. Where the gross weight of the vehicle is more than 8,000 pounds and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of \$10 per ton for each ton or major portion in excess of 8,000 pounds. Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds. Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000 pounds, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds. Where the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an additional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

During each of the fourth, fifth and sixth years of vehicle life, tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle.

During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle.

7. Trailers, except farm trailers described in paragraph 4b and except two-wheel trailers described in paragraph 2, shall be taxed on the basis of \$4 per ton or fraction thereof of the carrying capacity of such trailer, but in any event not less than \$4 per vehicle. The maximum load at any time carried on any trailer shall be deemed prima facie the carrying capacity thereof.

8. Motor vehicles specially equipped for operation over snow and used exclusively for such purposes .....\$3 if weighing one ton or less, and an additional \$2 for each additional ton or fraction thereof.

Sec. 2. *This act shall take effect beginning with the calendar year 1958.*

Approved April 29, 1957.

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