

and semi-trailers by towing methods whether or not the power unit is a part of the combination being delivered.

Sec. 2. This act becomes effective July 1, 1959.

Approved April 3, 1959.

CHAPTER 154—H. F. No. 754

An act relating to the gross weight registration tax upon certain motor vehicles and the reduction of the registered gross weight thereof; amending Minnesota Statutes 1957, Section 168.013, Subdivision 13.

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

Section 1. Minnesota Statutes 1957, Section 168.013, Subdivision 13, is amended to read:

Subd. 13. **Reduction of registered gross weight.** Whenever a motor vehicle registered in the gross weight class is sold during the calendar year for which the tax has been paid, the registrar may upon application of the seller reduce the registered gross weight of such motor vehicle to a lower gross weight provided such application is also accompanied by an application of the buyer to register or transfer the registration of such motor vehicle. The seller making such application shall be entitled to a *refund* of the difference in tax between the higher and lower gross weights. However, the gross weight on such a vehicle shall not be reduced to a weight less than the unloaded weight of such vehicle. The *refund* given to the seller applying for reduced gross weight provided herein shall be computed pro rata by the month $1/12$ of the annual tax paid for each month remaining in the year beginning with the month following the month such application for reduced gross weight was made less the tax due for the lower gross weight computed pro rata by the month $1/12$ of the annual tax due for each month remaining in the year beginning with the month following the month such application for reduced gross weight was made. The buyer of a vehicle for which the seller has applied to reduce the gross weight shall immediately apply to register or transfer the vehicle to his name on the basis of his selected gross weight and shall pay such additional tax as may be due thereon for the remainder of the year prorated by the month $1/12$ of the annual tax due for each month remaining in the calendar year beginning with the month following the month of such application with credit given for tax previously paid by the seller on the basis of the lower gross weight to

which the registration was reduced. Whenever a vehicle registered in the gross weight class has been dismantled and scrapped in such manner that the same cannot again be used on the public streets and highways the requirement for transfer of ownership shall be waived and the owner may apply for reduced gross weight and shall be entitled to a refund of a portion of the registration tax theretofore paid on such vehicle and may make application to the registrar therefor in such form as the registrar may require, including evidence that said vehicle has been so dismantled and scrapped and surrender the license plates and certificate of registration to said registrar. Upon approving such application the registrar shall issue a refund to the owner to be computed as follows: the registrar shall subtract and retain from the current gross weight tax theretofore paid on such vehicle a sum equal to the unloaded weight tax applicable to such vehicle for that current year and refund to such owner a sum equal to 1/12 of the balance for each month of said current tax year beginning with the first month next following the receipt of such license plates and registration certificate. Nothing herein shall be construed to vary the terms or conditions of Minnesota Statutes 1957, Section 168.013, Subdivision 3.

Approved April 3, 1959.

CHAPTER 155—H. F. No. 805

[Not Coded]

An act requiring federal and state authorities to obtain from the building inspector of Duluth building permits, in certain cases, without payment of fees therefor.

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

Section 1. **Duluth, building permits.** Before any public authority, such as the United States of America, the State of Minnesota, the University of Minnesota, the County of St. Louis, the Board of Education of the City of Duluth, and the City of Duluth, or any duly authorized agency, board, commission or department created under the laws of the United States, or the laws of the State of Minnesota, or under the Charter or ordinances of the City of Duluth, shall commence any work involving the construction, reconstruction, alteration, or repair of any building, warehouse, dwelling, or other structure which, if to be done for a private purpose, would require a building permit under the Building Code of the City of Du-