

CHAPTER 506—S. F. No. 1290

An act relating to the excise tax on gasoline, combustible gases and other liquid petroleum products, or substitutes therefor, empowering the commissioner of taxation to enter into reciprocal agreements with other states waiving the license provisions and use tax requirements; amending Minnesota Statutes 1957, Section 296.17, Subdivision 6.

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

Section 1. Minnesota Statutes 1957, Section 296.17, Subdivision 6, is amended to read:

Subd. 6. **Reciprocal agreements.** The commissioner is hereby empowered to enter into reciprocal agreements with the appropriate officials of any other state under which he may waive all or any part of the requirements imposed by this section upon those who use in Minnesota gasoline or other motor vehicle fuel upon which the tax has been paid to such other state, provided that the officials of such other state grant equivalent privileges with respect to gasoline or other motor vehicle fuel used in such other state but upon which the tax has been paid to Minnesota.

The commissioner is also hereby empowered to enter into reciprocal agreements with the appropriate officials of other states, exempting vehicles licensed in such other states from the license and use tax provisions contained in this section, which otherwise would apply to vehicles licensed by such other state, provided that such other state grant equivalent privileges with respect to vehicles licensed by Minnesota.

Sec. 2. *The provisions of this act shall be effective from and after July 1, 1961.*

Approved April 20, 1961.

CHAPTER 507—S. F. No. 1291

Relating to taxes on and measured by net income; amending Minnesota Statutes 1957, Section 290.07, Subdivision 5.

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

Changes or additions indicated by italics, deletions by ~~strikeout~~.