

CHAPTER 147—H. F. No. 476

An act relating to motor vehicle tax refunds; amending Minnesota Statutes 1961, Section 168.16.

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

Section 1. Minnesota Statutes 1961, Section 168.16, is amended to read:

168.16 Motor vehicles; refunds; appropriation. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state, provided that after more than two years after such tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reasons of nonuse as provided by section 168.012. Such refundment shall be made from any fund in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing endorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such owner who duly registers such vehicle. Any owner whose vehicle shall be permanently destroyed or permanently removed from the state shall upon filing a verified claim be entitled to a refund of the unused portion of the tax paid upon the vehicle so destroyed or removed from the state, computed pro rata by the month, one-twelfth of the annual tax paid for each month of the year remaining after the month in which the plates and certificate were returned to the registrar; *provided, however, that in the case of a vehicle permanently removed from the state and the registrar is satisfied that the registration plates and certificate have been surrendered to and canceled by the motor vehicle department of another state or country, he may compute the refund in the same manner as if such plates and certificate were returned to him as of the date of such surrender and cancellation.*

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Approved April 3, 1963.

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