

CHAPTER 749—S. F. No. 1856

An act relating to the limitation of actions for sales or use tax imposed by another state; amending Minnesota Statutes 1961, Sections 541.01 and 541.07.

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

Section 1. Minnesota Statutes 1961, Section 541.01, is amended to read as follows:

541.01 Limitation of actions; application to state and other states; exceptions. Actions can only be commenced within the periods prescribed in this chapter, after the cause of action accrues, except where in special cases a different limitation is prescribed by statute: ; *provided that a cause of action for sales or use taxes imposed by any other state shall be deemed to have accrued at the time such tax first becomes due and payable.*

Such limitation shall apply to actions by or in behalf of the state and the several political subdivisions thereof; provided that no occupant of a public way, levee, square, or other ground dedicated or appropriated to public use shall acquire, by reason of his occupancy, any title thereto.

Sec. 2. Minnesota Statutes 1961, Section 541.07, is amended to read as follows:

541.07 Two year limitation. The following actions shall be commenced within two years:

(1) For libel, slander, assault, battery, false imprisonment, or other tort, resulting in personal injury, and all actions against physicians, surgeons, dentists, hospitals, sanatoriums, for malpractice, error, mistake or failure to cure, whether based on contract or tort; provided a counter-claim may be pleaded as a defense to any action for services brought by a physician, surgeon, dentist, hospital or sanatorium, after the limitations herein described notwithstanding it is barred by the provisions of this chapter, if it was the property of the party pleading it at the time it became barred and was not barred at the time the claim sued on originated, but no judgment thereof except for costs can be rendered in favor of the party so pleading it;

(2) Upon a statute for a penalty or forfeiture;

(3) For damages caused by a dam, other than a dam used for commercial purposes; but as against one holding under the pre-emption or homestead laws, such limitations shall not begin to run until a patent has been issued for the land so damaged;

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

(4) Against a master for breach of an indenture of apprenticeship; the limitation, in such case, to run from the expiration of the term of service;

(5) For the recovery of wages or overtime or damages, fees or penalties accruing under any federal or state law respecting the payment of wages or overtime or damages, fees or penalties, (the term "wages" as used herein shall mean all remuneration for services or employment, including commissions and bonuses and the cash value of all remuneration in any medium other than cash, where the relationship of master and servant exists and the term "damages", as used herein, shall mean single, double or treble damages, accorded by any statutory cause of action whatsoever and whether or not the relationship of master and servant exists).

(6) For damages caused by the establishment of a street or highway grade or a change in the originally established grade.

(7) *For sales or use taxes imposed by the laws of any other state.*

Approved May 16, 1963.

CHAPTER 750—H. F. No. 151

[Coded]

An act relating to certain unauthorized uses of motor vehicles; providing a penalty for violations.

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

Section 1. [168.83] **Unauthorized use of motor vehicles.**
Subdivision 1. A person having executed an agreement in writing for the hire or use of a motor vehicle who with intent to defraud or deprive the owner of the use or benefit thereof, fails or refuses to return to the place agreed upon such vehicle within 72 hours after written demand for the return thereof is made in the manner provided by subdivision 2 of this section, is guilty of a misdemeanor at the place the agreement for rental was made.

Subd. 2. Written demand for the return of such vehicle may be served personally in the manner provided for service of process in a civil action or by certified mail at any time after the expiration of the time set forth in the agreement for the return thereof. Service by certified mail shall be deemed to be complete upon deposit in the United States mail of such demand securely

Changes or additions indicated by italics, deletions by strikeout.