

(1) Any aircraft held by a dealer listed and used as provided in Section 360.63, except that aircraft held by dealers on October 1, of each year, shall be registered and the entire tax provided by sections 360.511 to 360.67 shall be paid for the portion of the ~~calendar~~ *fiscal year*, prorated on a monthly basis remaining after the aircraft came into the possession of the dealer. *It is further provided that a dealer who has previously had aircraft on withholding may register such aircraft in September of each fiscal year by payment of an amount equal to 1/3 of the annual tax, which tax shall be applicable for the months of September through December and in January the dealer may again list these aircraft on his withholding form.*

Sec. 16. *This act shall become effective January 1, 1966.*

Approved April 2, 1965.

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#### CHAPTER 162—S. F. No. 166

*An act relating to county welfare board offices; amending Minnesota Statutes 1961, Section 393.05.*

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

Section 1. Minnesota Statutes 1961, Section 393.05, is amended to read:

393.05 **County welfare board; offices.** The county, except as provided in section 393.01, subdivision 4, shall provide suitable offices for the county welfare board and its employees. *Any expenditures for rent, purchase, or construction and maintenance of the office may be paid from county welfare funds.*

Approved April 5, 1965.

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