

CHAPTER 116—S. F. No. 956

[Coded]

An act relating to taxes on and measured by net income and the payment thereof; amending Minnesota Statutes 1965, Section 290.45 by adding a new subdivision.

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

Section 1. Minnesota Statutes 1965, Section 290.45 is amended by adding a new subdivision to read:

*Subd. 4. **Income tax; tax due of \$1 or less.** Notwithstanding any other provision of law, any taxpayer whose unpaid liability for income taxes, as reflected upon the return prepared by said taxpayer, is \$1 or less, need not pay such amount.*

Sec. 2. The provisions of this act shall be applicable to taxable years commencing after December 31, 1966.

Approved March 23, 1967.

CHAPTER 117—H. F. No. 49

An act relating to taxation; providing for the taxation of mobile homes and house trailers; amending Minnesota Statutes 1965, Section 168.012, Subdivision 9.

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

Section 1. Minnesota Statutes 1965, Section 168.012, Subdivision 9, is amended to read:

Subd. 9. Mobile homes; taxation. (a) Mobile homes shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the motor vehicle tax provisions of this chapter. Mobile homes shall be taxed as personal property. The provisions of Minnesota Statutes 1957, Section 272.02 or any other act providing for tax exemption shall be inapplicable to mobile homes. House trailers not used on the highway during any calendar year ~~and not paying a motor vehicle tax~~ shall be taxed as mobile homes *if occupied as human dwelling places and as house trailers under Minnesota Statutes, Section 168.013, if not occupied as human dwelling places.*

(b) All mobile homes shall be registered as hereinafter pro-

Changes or additions indicated by italics, deletions by strikeout.