

CHAPTER 24—S. F. No. 233

An act relating to the registration and taxation of motor vehicles; permitting the reduction of the registered gross weight of certain vehicles; authorizing refund of the unused tax; amending Minnesota Statutes 1967, Section 168.013, Subdivision 13.

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

Section 1. Minnesota Statutes 1967, Section 168.013, Subdivision 13, is amended to read:

Subd. 13. Motor vehicles; taxation; reduction of registered gross weight. Whenever a motor vehicle registered in the gross weight class is sold during the calendar year for which the tax has been paid, the registrar may upon application of the seller reduce the registered gross weight of such motor vehicle to a lower gross weight provided such application is also accompanied by an application of the buyer to register or transfer the registration of such motor vehicle. The seller making such application shall be entitled to a refund of the difference in tax between the higher and lower gross weights. However, the gross weight on such a vehicle shall not be reduced to a weight less than the unloaded weight of such vehicle. The refund given to the seller applying for reduced gross weight provided herein shall be computed pro rata by the month 1/12 of the annual tax paid for each month remaining in the year beginning with the month following the month such application for reduced gross weight was made less the tax due for the lower gross weight computed pro rata by the month 1/12 of the annual tax due for each month remaining in the year beginning with the month following the month such application for reduced gross weight was made. The buyer of a vehicle for which the seller has applied to reduce the gross weight shall immediately apply to register or transfer the vehicle to his name on the basis of his selected gross weight and shall pay such additional tax as may be due thereon for the remainder of the year prorated by the month 1/12 of the annual tax due for each month remaining in the calendar year beginning with the month following the month of such application with credit given for tax previously paid by the seller on the basis of the lower gross weight to which the registration was reduced. Whenever a vehicle registered in the gross weight class has been dismantled and scrapped in such manner that the same cannot again be used on the public streets and highways the requirement for transfer of ownership shall be waived and the owner may apply for reduced gross weight and shall be entitled to a refund of a portion of the registration tax theretofore paid on such vehicle and may make application to the registrar therefor in such form as the registrar may require, including

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

evidence that said vehicle has been so dismantled and scrapped and surrender the license plates and certificate of registration to said registrar. Upon approving such application the registrar shall issue a refund to the owner to be computed as follows: the registrar shall subtract and retain from the current gross weight tax theretofore paid on such vehicle a sum equal to the unloaded weight tax applicable to such vehicle for that current year and refund to such owner a sum equal to 1/12 of the balance for each month of said current tax year beginning with the first month next following the receipt of such license plates and registration certificate. *Whenever the owner of a motor vehicle registered for a gross weight in excess of 25,000 pounds satisfies the registrar that he has altered the design of the vehicle or removed equipment therefrom which makes it impossible for such vehicle to be lawfully operated at the gross weight for which it is registered, such owner may apply to the registrar to reduce the registered gross weight to not less than 25,000 pounds for a vehicle having two axles or 37,000 pounds if equipped with more than two axles. The owner shall be entitled to a refund of the difference in tax between the higher and lower gross weights computed pro rata by the month, 1/12 of the annual tax for each month remaining in the year beginning with the month following the month such application for reduced gross weight was made less the tax due for the lower gross weight computed pro rata by the month 1/12 of the annual tax due for each month remaining in the year beginning with the month following the month such application for reduced gross weight was made.* Nothing herein shall be construed to vary the terms or conditions of Minnesota Statutes, Section 168.013, Subdivision 3.

Approved February 24, 1969.

CHAPTER 25—S. F. No. 136

[Coded]

An act relating to wild animals; providing for permanent licenses to take fish for residents who are mentally retarded; amending Minnesota Statutes 1967, Section 98.47, by adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 98.47, is amended by adding a subdivision to read:

Subd. 15. Game and fish; fishing licenses; mentally retarded.

Changes or additions indicated by italics, deletions by strikeout.