

of said county at a special election which shall be conducted and canvassed in accordance with other county elections. If a majority of the total number of votes cast on the question within said county is in favor of the questions, the county board may thereupon proceed to issue said bonds. If a majority of the total number of votes cast on the question within said county is in the negative, the county board of commissioners shall not issue said bonds as proposed and shall not proceed under provisions of this chapter until one year has elapsed from the date of said special election whereupon the county board may again adopt a resolution of intent as herein provided and the provisions of this section shall be applicable.

Sec. 4. Upon the issuance of any bonds as herein authorized the board of county commissioners may levy an annual ad valorem tax upon all the taxable property in the county which shall be kept in a fund known as the county courthouse building and maintenance fund and used solely for the construction, maintenance, equipping, acquisition and betterment of such county courthouse or building as are now or hereafter may be constructed or maintained by the board. The levy shall not be subject to any limit fixed by any other law, but shall not exceed a sum equal to three mills times the assessed value of all taxable property in the county in any year, less the amount required by Minnesota Statutes, Chapter 475, to be levied in such year for the payment of principal of and interest on all bonds issued as provided herein.

Sec. 5. Upon the sale and delivery of the bonds herein authorized, Laws 1949, Chapter 668, shall no longer be applicable to Washington county.

Sec. 6. This act shall become effective only after its approval by a majority of the governing body of the county of Washington and upon compliance with the provisions of Minnesota Statutes, Section 645.021, Subdivision 1, except that the last sentence thereof shall not be applicable.

Approved May 21, 1971.

CHAPTER 444—H.F.No.2648

[Coded in Part]

An act relating to motor vehicles; registration and taxation thereof; dealers' licenses and registration plates; amending Minnesota Statutes 1969, Section 168.27, Subdivision 13, and by adding a subdivision.

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

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

Section 1. Minnesota Statutes 1969, Section 168.27, Subdivision 13, is amended to read:

Subd. 13. MOTOR VEHICLES; BOAT AND SNOWMOBILE TRAILERS; DEALER'S LICENSES AND REGISTRATION PLATES. This section shall not apply to any person, copartnership, or corporation engaged in the business of selling vehicles designed to operate exclusively over snow, motorized bicycles, motor scooters, motorized wheel chairs, ~~boat trailers~~, utility trailers, farm wagons, farm trailers, farm tractors or other farm implements whether self-propelled or not, even though such wagons, trailers, tractors or implements may be equipped with a trailer hitch, unless such person, copartnership or corporation shall also be engaged in the business of selling other motor vehicles within the provisions of this section. As used in this subdivision the terms "motorized bicycle" and "utility trailer" shall have the following meaning:

"Motorized bicycle" means a motor powered vehicle consisting of an arrangement or combination of two wheels, one following the other, supported by a frame designed to be propelled by the feet acting upon pedals.

"Utility trailer" means a motorless vehicle, other than a boat trailer or snowmobile trailer, equipped with one or two wheels and having a carrying capacity of 2000 pounds or less and used for carrying property on its own structure while being drawn by a motor vehicle.

Sec. 2. Minnesota Statutes 1969, Section 168.27, is amended by adding a subdivision to read:

Subd. 14. BOAT AND SNOWMOBILE TRAILERS. Any person, copartnership or corporation having an established place of business as defined in this section and engaged in the business, either exclusively or in addition to any other occupation, of selling boat trailers or snowmobile trailers, may apply to the registrar for a dealer's license. Upon payment of a \$10 fee the registrar shall license the applicant as a dealer for the remainder of the calendar year in which the application was received. Thereafter such license may be renewed on or before the second day of January of each year by payment of a fee of \$10. The registrar shall issue to each such dealer, upon his request, dealer plates as provided in subdivision 5 of this section upon payment of \$3 for each such plate, and such plates may be used in the same manner and for the same purposes as is provided in said subdivision 5. The registrar shall also issue to such dealer, upon his request, "in transit" plates as provided in subdivision 6 of this section upon payment of a fee of \$2 for each such plate. This subdivision shall not be construed to abrogate any of the

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provisions of this section as the same relates to the duties, responsibilities and requirements of persons, copartnerships or corporations engaged in the business, either exclusively or in addition to other occupations, of selling motor vehicles or mobile homes.

Approved May 21, 1971.

CHAPTER 445—H.F.No.2721

An act relating to taxes on and measured by net income; single returns for certain married taxpayers; amending Minnesota Statutes 1969, Sections 290.38 and 290.39.

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

Section 1. Minnesota Statutes 1969, Section 290.38, is amended to read:

290.38 TAXATION; INCOME TAX; SINGLE RETURNS OF MARRIED TAXPAYERS. A husband and wife may make a single return jointly even though one of the spouses has neither gross income nor deductions. If a joint return is made the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several. If both husband and wife have gross income they may elect to either file a single return jointly or may file separate returns pursuant to this section or as provided in section 290.39, subdivision 2. This election to file a joint or separate returns may be changed within the period provided for the assessment of additional taxes on said return or returns. This election shall be applicable only for taxable years beginning after December 31, 1957.

No joint return shall be made if the husband and wife have different taxable years; except that if such taxable years begin on the same day and end on different days because of the death of either or of both, then the joint return may be made with respect to the taxable year of each. The above exception shall not apply if the surviving spouse remarries before the close of his taxable year or if the taxable year of either spouse is a fractional part of a year under section 290.32.

In the case of the death of one spouse or both spouses the joint return with respect to the decedent may be made only by the executor or administrator of his estate; except that in the case of the

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