CHAPTER 6-S.F.No.178

[Coded in Part]

An act relating to motor vehicles; establishing a monthly series system of registration for certain motor vehicles; amending Minnesota Statutes 1971, Sections 168.014; 168.16; 168.31, Subdivisions 1 and 3; 168.37 by adding a subdivision; and Chapter 168 by adding a section; repealing Minnesota Statutes 1971, Sections 168.31, Subdivision 2; and 168.37, Subdivisions 1 and 2.

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

Section 1. Minnesota Statutes 1971, Section 168.014, is amended to read:

168.014 MOTOR VEHICLES; REGISTRATION; MONTHLY SERIES SYSTEM; OWNER'S RIGHT TO CERTIFICATE; EXPIRATION. The registered owner's right to the registration certificate provided for herein and the right to use the number plates issued therewith shall expire upon the termination of ownership of any person in the motor vehicle for which the same was issued, and in any event at midnight on December 31 of the year for which issued except as provided in section 168.013, subdivision 1, paragraph 2 and section 2.

Sec. 2. Minnesota Statutes 1971, Chapter 168, is amended by adding a section to read:

[168.017] MONTHLY SERIES SYSTEM OF REGISTRATION FOR PASSENGER AUTOMOBILES. Subdivision 1. All new passenger automobiles sold after July 1, 1975, shall be registered by the registrar according to the monthly series system of registration prescribed by this section.

- Subd. 2. There are established 12 registration periods, each to be designated by a calendar month and to start on the first day of such month and end on the last day of the twelfth month from the date of commencing. The registrar shall administer the monthly series system of registration to distribute the work of registering automobiles as uniformly as practicable through the calendar year.
- Subd. 3. All automobiles subject to registration under the monthly series system shall be registered by the registrar for a period of 12 consecutive calendar months, except as follows: If the application is an original rather than renewal application, or if the application is the next registration occurring after a dealer or distributor has registered a motor vehicle prior to its assessment or taxation as personal property pursuant to Minnesota Statutes, Section 168.28, the registrar may register the automobile which is the subject of the application for the period or part thereof that

the registrar determines will help to equalize the registration and renewal work load of the department.

- Subd. 4. Except as otherwise provided in this subdivision, the applicant for registration of a passenger automobile under the monthly series system shall pay in full the calendar year registration fee prescribed by law during the 12 consecutive calendar months of registration under the monthly series system. If the registrar registers the automobile for a part of a year under an original application, the calendar year registration fee shall be apportioned as follows: During the first period the fee is one twelfth of the first calendar year fee times the number of months in the period. During the first 12 consecutive months of registration under the monthly series system, the fee is the sum of the following: (a) one twelfth of the first calendar year fee times the months remaining after subtracting the months in the first period of issuance from 12 months, and (b) one twelfth of the second calendar year fee times the number of months in the first period of issuance. The registration fee shall be computed in the same manner for second and subsequent periods of 12 consecutive months of registration under the monthly series system, subject to changes provided by law for registration fees under the calendar year system. If the registrar registers the automobile for a part of a year under an application which is the next registration occurring after a dealer or distributor has registered a motor vehicle prior to its assessment or taxation as personal property pursuant to Minnesota Statutes, Section 168.28, the calendar year registration fee shall be apportioned as above in the case of an original registration for part of a year except that the computation shall begin with the second calendar year fee.
- Subd. 5. The registrar may promulgate the rules and regulations necessary to carry out the provisions of this section.
- Sec. 3. Minnesota Statutes 1971, Section 168.16, is amended to read:
- 168.16 REFUNDS; APPROPRIATION. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state, provided that after more than two years after such tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reasons of nonuse as provided by section 168.012. Such refundment shall be made from any fund in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former

owner of a transferred vehicle by an assignment in writing endorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such owner who duly registers such vehicle. Any owner at the time of such occurrence, whose vehicle shall be permanently destroyed, permanently removed from the state, or sold to the federal government, the state, or political subdivision thereof, shall upon filing a verified claim be entitled to a refund of the unused portion of the tax paid upon the vehicle, computed as follows:

- (1) If the vehicle is registered under the calendar year system of registration, the refund is computed pro rata by the month, one twelfth of the annual tax paid for each month of the year remaining after the month in which the plates and certificate were returned to the registrar;
- (2) In the case of a vehicle registered under the monthly series system of registration, the amount of the refund is equal to the sum of the amounts of the license fee attributable to those months remaining in the licensing period after the month in which the plates and certificate were returned to the registrar.

Provided, however, that in the case of a vehicle permanently removed from the state and the registrar is satisfied that the registration plates and certificate have been surrendered to and canceled by the motor vehicle department of another state or country, he may compute the refund in the same manner as if such plates and certificate were returned to him as of the date of such surrender and cancellation.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

- Sec. 4. Minnesota Statutes 1971, Section 168.31, Subdivision 1, is amended to read:
- 168.31 TAX, WHEN DUE AND PAYABLE. Subdivision 1. TIME PAYABLE. The tax required under this chapter to be paid upon a motor vehicle for each calendar year becomes due when the vehicle first uses the public streets or highways in the state, and upon January 1 each year thereafter, except those vehicles which are taxed under section 2. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed except those upon motor vehicles which shall first use the public streets and highways of this state between November 15 and the next following December 31. The tax that becomes due January 1 next following upon such motor vehicles becomes

payable at the time the tax for the current year becomes payable. Taxes due upon January 1 become delinquent after January 10 unless paid. Taxes due when the vehicle first uses the public streets or highways in the state shall become delinquent upon the expiration of seven days after the same became due unless paid.

- Sec. 5. Minnesota Statutes 1971, Section 168.31, Subdivision 3, is amended to read:
- Subd. 3. **PENALTIES, LIMITATIONS; FILINGS.** The penalty for failure or delay in registering or re-registering and paying the registration tax shall not be more than one-half the annual tax and in no event more than a total of \$2.50.

A filing with, or delivery to the registrar of any application, notice, certificate or plates as required by this section shall be construed to be within the requirements of this section if made to the registrar or his deputy at an office maintained therefor, or if deposited in the mail or with a carrier by express with postage or carriage charge prepaid, and properly addressed to the registrar within seven ten days after the transfer of ownership or other occurrence upon which this section provides for such filing or delivery.

- Sec. 6. Minnesota Statutes 1971, Section 168.37, is amended by adding a subdivision to read:
- Subd. 3. The registrar may rearrange the words and figures on plates issued for passenger automobiles under the monthly series system of registration to provide space on the plates for tabs or stickers which he shall issue to indicate the period of registration.
- Sec. 7. Minnesota Statutes 1971, Sections 168.31, Subdivision 2; and 168.37, Subdivisions 1 and 2 are repealed effective July 1, 1975.

Approved March 6, 1973.

CHAPTER 7—H.F.No.97

[Coded in Part]

An act relating to retirement; computation of various retirement annuities; amending Minnesota Statutes 1971, Section 11.25, Subdivisions 12 and 13.