

Sec. 2. **APPROPRIATION.** There is annually appropriated from the general game and fish fund \$5,000 to the department of natural resources to reimburse the sum of \$500 \$2,500 to the county of St. Louis and \$500 \$2,500 to the county of Lake to carry for actual expenditures in carrying out the provisions of this act. ~~Payment shall be made upon the effective date of this act.~~

Sec. 2. This act is effective upon final enactment.

Approved May 11, 1973.

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## CHAPTER 218—S.F.No.627

*An act relating to motor vehicles; licensing and taxation thereof; providing penalties; amending Minnesota Statutes 1971, Sections 168.011, Subdivisions 16 and 17; 168.013, Subdivisions 1, 3, 12, and 15; 168.12, Subdivision 1; and 168.29; repealing Minnesota Statutes 1971, Sections 168.011, Subdivision 24; 168.013, Subdivisions 1a, 10, and 13; 168.015; and 168.165.*

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

Section 1. Minnesota Statutes 1971, Section 168.011, Subdivision 16, is amended to read:

Subd. 16. **MOTOR VEHICLES; LICENSING AND TAXATION; GROSS WEIGHT.** "Gross weight" means the actual unloaded weight of the vehicle, either a truck or tractor, or the actual unloaded combined weight of a truck-tractor and semitrailer or semitrailers, fully equipped for service, plus the weight of the maximum load which the applicant has elected to carry on such vehicle or combined vehicles. The term gross weight applied to a truck ~~occasionally~~ used for towing a trailer means the unloaded weight of the truck, fully equipped for service, plus the weight of the maximum load which the applicant has elected to carry on such truck, ~~but not~~ including the weight of such part of the trailer and its load as may rest upon the truck. The term gross weight applied to school buses means the weight of the vehicle fully equipped with all fuel tanks full of fuel, plus the weight of the passengers and their baggage computed at the rate of 100 pounds per passenger seating capacity, including that for the driver. The term gross weight applied to other buses means the weight of the vehicle fully equipped with all fuel tanks full of fuel, plus the weight of passengers and their baggage computed at the rate of 150 pounds

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per passenger seating capacity, including that for the driver. For bus seats designed for more than one passenger, but which are not divided so as to allot individual seats for the passengers that occupy them, allow two feet of its length per passenger to determine seating capacity. The term gross weight applied to a truck, truck-tractor or a truck used as a truck-tractor used exclusively by the owner thereof for towing an equipment dolly shall be the actual weight of the truck-tractor alone, and the equipment dolly shall be separately licensed and taxed as a trailer, transporting unfinished forest products or used by the owner thereof to transport agricultural, horticultural, dairy and other farm products including livestock produced or finished by the owner of the truck and any other personal property owned by the farmer to whom the license for such truck is issued, from the farm to market, and to transport property and supplies to the farm of the owner, as described in section 168.011, subdivision 17, shall be the actual weight of the truck, truck-tractor or truck used as a truck-tractor or the combined weight of the truck-tractor and semitrailer plus the weight of the maximum load which the applicant has elected to carry on such vehicle or combined vehicles and shall be licensed and taxed as provided by section 168.013, subdivision 1c. The term gross weight applied to a truck-tractor or a truck used as a truck-tractor used exclusively by the owner thereof for towing an equipment dolly shall be the actual weight of the truck-tractor or truck used as a truck-tractor plus the weight of such part of the equipment dolly and its load as may rest upon the truck-tractor or truck used as a truck-tractor, and shall be licensed separately and taxed as provided by section 168.013, subdivision 1e; and the equipment dolly shall be licensed separately and taxed as provided in section 168.013, subdivision 1, paragraph 7 1d, which is applicable for the balance of the weight of the equipment dolly and the balance of the maximum load the applicant has elected to carry on such combined vehicles. The term "equipment dolly" as used in this subdivision means a heavy semitrailer used solely by the owner thereof to transport his construction machinery, equipment, implements and other objects used on a construction project, but not to be incorporated in or to become a part of a completed project. ~~The term gross weight applied to a truck-tractor or a truck used as a truck-tractor transporting unfinished forest products or used by the owner thereof to transport agricultural, horticultural, dairy, and other farm products, including livestock, produced or finished by the owner of the truck, and any other personal property owned by the farmer to whom the license for such truck is issued, from the farm to market, and to transport property and supplies to the farm of the owner, as described in section 168.011, subdivision 17, shall be the unloaded weight of the truck-tractor or converted truck plus the weight of the maximum load which the applicant has elected to carry on the truck, but in no case shall this be less than 21,000 pounds, whether hauling a semitrailer or not, and the semitrailer~~

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~~used for such hauling in conjunction with such truck tractor or converted truck shall be registered and taxed separately as provided by section 168.013, subdivision 1, paragraph 7.~~

Sec. 2. Minnesota Statutes 1971, Section 168.011, Subdivision 17, is amended to read:

Subd. 17. **FARM TRUCK.** "Farm truck" means all single unit trucks, truck-tractors, tractors, semitrailers, and trailers used by the owner thereof to transport agricultural, horticultural, dairy, and other farm products, including livestock, produced or finished by the owner of the truck, and any other personal property owned by the farmer to whom the license for such truck is issued, from the farm to market, and to transport property and supplies to the farm of the owner. Trucks, truck-tractors, tractors, semitrailers, and trailers registered as "farm trucks" may be used by the owner thereof to occasionally transport unprocessed and raw farm products, not produced by the owner of the truck, from the place of production to market when such transportation constitutes the first haul of such products, and may be used by the owner thereof, either farmer or logger who harvests and hauls forest products only, to transport logs, pulpwood, lumber, chips, railroad ties and other raw and unfinished forest products from the place of production to an assembly yard or railhead when such transportation constitutes the first haul thereof, provided that the owner and operator of such vehicle transporting planed lumber shall have in his immediate possession a statement signed by the producer of such lumber designating the governmental subdivision, section and township where such lumber was produced and that this haul, indicating the date, is the first haul thereof.

"Farm trucks" shall also include only single unit trucks, which, because of their construction, cannot be used for any other purpose and are used exclusively to transport milk and cream enroute from farm to an assembly point or place for final manufacture, and for transporting milk and cream from an assembly point to a place for final processing or manufacture. This section shall not be construed to mean that the owner or operator of any such truck cannot carry on his usual accommodation services for his patrons on regular return trips, such as butter, cream, cheese, and other dairy supplies.

Sec. 3. Minnesota Statutes 1971, Section 168.013, Subdivision 1, is amended to read:

168.013 **RATE OF TAX.** Subdivision 1. **COMPUTATION.** Motor vehicles, except as set forth in section 168.012, using the public streets or highways in the state, shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and

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except gross earnings taxes paid by companies subject or made subject thereto, and shall be privileged to use the public streets and highways, on the basis and at the rate for each calendar year as follows: hereinafter provided.

1. Subd. 1a. **PASSENGER AUTOMOBILES; AMBULANCES; HEARSEs.** On passenger automobiles, ambulances, and hearses, except as otherwise provided, the tax shall be \$10 plus an additional tax equal to 1.25 percent of the base value. Subject to the classification provisions herein, "base value" means the manufacturer's suggested retail price of the vehicle including destination charge as reflected on the price listing affixed to the vehicle in conformity with 15 U.S.C. 1231 to 1233 (Public Law 85-506) or otherwise suggested by the manufacturer or determined by the registrar if no suggested retail price exists, and shall not include the cost of each accessory or item of optional equipment separately added to the vehicle and the suggested retail price.

If the registrar is unable to determine the base value because the vehicle is specially constructed, or for any other reason, he may establish such value upon the cost price to the purchaser or owner as evidenced by a certificate of cost but not including Minnesota sales or use tax or any local sales or other local tax.

The registrar shall classify every vehicle in its proper base value class as follows:

FROM	TO
\$ 0	\$199.99
200	399.99

and thereafter a series of classes successively set in brackets having a spread of \$200 consisting of such number of classes as will permit classification of all vehicles.

The base value for purposes of this section shall be the middle point between the extremes of its class.

The registrar shall establish the base value, when new, of every passenger automobile, ambulance and hearse registered prior to the effective date of Extra Session Laws 1971, Chapter 31, using list price information published by the manufacturer or any nationally recognized firm or association compiling such data for the automotive industry. If the registrar is unable to ascertain the base value of any registered vehicle in the foregoing manner, he may use any other available source or method. The tax on all previously registered vehicles shall be computed upon the base value thus determined taking into account the depreciation provisions of Extra Session Laws 1971, Chapter 31.

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The annual additional tax computed upon the base value as provided herein, during the first year of vehicle life shall be computed upon 100 percent of the base value; for the second year, 90 percent of such value; for the third year, 75 percent of such value; for the fourth year, 60 percent of such value; for the fifth year, 45 percent of such value; for the sixth year, 35 percent of such value; for the seventh year, 30 percent of such value; for the eighth year, 20 percent of such value; for the ninth year, 15 percent of such value; for the tenth year, 10 percent of such value; for the eleventh and each succeeding year, the sum of \$2.

~~Notwithstanding the provisions of subdivision 15, the registrar is authorized to adjust the tax on passenger automobiles, ambulances, hearses, and station wagons to the nearest even dollar.~~

~~2. On trailers of not more than two wheels with a gross weight of load and vehicle not exceeding 3,000 pounds, not for hire and used only by the owner and not employed in the transportation of passengers or property for hire, the tax shall be \$1 per annum, or fraction thereof, payable biennially on or before March 1 of each even-numbered year.~~

~~3. Subd. 1b. MOTORCYCLES. On motorcycles, motor scooters, and motorized bicycles with two wheels, \$3; motoreycles, motor scooters, and motorized bicycles with sidecar or three wheels, the tax is \$5, which includes the surtax provided for in subdivision 14.~~

~~4a. Subd. 1c. FARM TRUCKS. On farm trucks, excluding trailers, the tax during each the first three years of vehicle life shall be based on the unloaded weight of the vehicle, fully equipped, at the rate of 60 cents per hundred weight, computed by the registrar in increments of 200 lbs., but in no event less than \$20. During each the fourth, fifth and sixth years of vehicle life the tax shall be 80 percent of the first year rate, but in no event less than \$16. During each the seventh, eighth and ninth years of vehicle life the tax shall be 60 percent of the first year rate, but in no event less than \$12. During each the tenth and succeeding years of vehicle life the tax shall be 40 percent of the first year rate, but in no event less than \$10 per vehicle, fully equipped. The registrar may require that each applicant for registration of a farm truck file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped. shall be based on total gross weight and shall be 30 percent of the Minnesota base rate prescribed by subdivision 1e under Schedule I during each of the first six years of vehicle life, but in no event less than \$15, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10. In addition to such gross weight tax~~

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imposed on a truck-tractor or truck used as a truck-tractor, each semitrailer shall be taxed an annual flat fee of \$10.

4b. Subd. 1d. TRAILERS. On farm trailers not listed for registration under paragraph 2, the tax shall be \$3 for the first five tons, or fraction thereof, of the load and trailer included, and \$2 per ton for each additional ton based on total gross weight and shall be 30 percent of the Minnesota base rate prescribed in subdivision 1e, Schedule I, but in no event less than \$2.

5. Subd. 1e. TRUCKS; TRACTORS; COMBINATIONS; EX-CEPTIONS. On all trucks and tractors except those in this chapter classified defined as farm trucks, and urban trucks, and on all truck-tractor and semi-trailer combinations except those classified defined as farm combinations and urban combinations, the tax based on total gross weight during each of the first three years of vehicle life on vehicles having a gross weight of 27,000 pounds or less, and during each of the first six years of vehicle life on those vehicles having a gross weight in excess of 27,000 pounds, shall be graduated according to the following Schedule: I of the Minnesota base rate prescribed in this subdivision, but in no event less than \$22, and during the seventh and succeeding years of vehicle life the tax shall be graduated according to Schedule II of this subdivision, but in no event less than \$13.

(a) Gross Weight of Vehicle	Tax
1 to 7,000 lbs., incl.	\$25.00
7,001 to 9,000 lbs., incl.	30.00
9,001 to 11,000 lbs., incl.	40.00
11,001 to 13,000 lbs., incl.	50.00
13,001 to 15,000 lbs., incl.	60.00
15,001 to 17,000 lbs., incl.	70.00
17,001 to 19,000 lbs., incl.	80.00
19,001 to 21,000 lbs., incl.	90.00
21,001 to 23,000 lbs., incl.	105.00
23,001 to 25,000 lbs., incl.	120.00
25,001 to 27,000 lbs., incl.	145.00
27,001 to 29,000 lbs., incl.	205.00
29,001 to 31,000 lbs., incl.	241.50
31,001 to 33,000 lbs., incl.	278.00
33,001 to 35,000 lbs., incl.	314.00
35,001 to 37,000 lbs., incl.	352.00
37,001 to 39,000 lbs., incl.	386.50
39,001 to 41,000 lbs., incl.	422.50
41,001 to 43,000 lbs., incl.	459.00
43,001 to 45,000 lbs., incl.	495.00
45,001 to 47,000 lbs., incl.	531.50
47,001 to 49,000 lbs., incl.	577.50
49,001 to 51,000 lbs., incl.	604.00

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(a) Gross Weight of Vehicle	Tax
51,001 to 53,000 lbs., incl.	640.00
53,001 to 55,000 lbs., incl.	676.00
55,001 to 57,000 lbs., incl.	712.50
57,001 to 59,000 lbs., incl.	748.50
59,001 to 61,000 lbs., incl.	785.00
61,001 to 63,000 lbs., incl.	821.00
63,001 to 65,000 lbs., incl.	856.50
65,001 to 67,000 lbs., incl.	893.50
67,001 to 69,000 lbs., incl.	930.00
69,001 to 71,000 lbs., incl.	966.00
71,001 to 73,000 lbs., incl.	1,002.00
73,001 to 75,000 lbs., incl.	1,038.50

MINNESOTA BASE RATE

Scheduled taxes include five percent  
surtax provided for in section 168.013,  
subdivision 14

TOTAL GROSS  
WEIGHT  
IN POUNDS

<u>A</u>	<u>0 - 1,500</u>
<u>B</u>	<u>1,501 - 3,000</u>
<u>C</u>	<u>3,001 - 4,500</u>
<u>D</u>	<u>4,501 - 6,000</u>
<u>E</u>	<u>6,001 - 9,000</u>
<u>F</u>	<u>9,001 - 12,000</u>
<u>G</u>	<u>12,001 - 15,000</u>
<u>H</u>	<u>15,001 - 18,000</u>
<u>I</u>	<u>18,001 - 21,000</u>
<u>J</u>	<u>21,001 - 27,000</u>
<u>K</u>	<u>27,001 - 33,000</u>
<u>L</u>	<u>33,001 - 39,000</u>
<u>M</u>	<u>39,001 - 45,000</u>
<u>N</u>	<u>45,001 - 51,000</u>
<u>O</u>	<u>51,001 - 57,000</u>
<u>P</u>	<u>57,001 - 63,000</u>
<u>Q</u>	<u>63,001 - 69,000</u>
<u>R</u>	<u>69,001 - 75,000</u>

SCHEDULE I

Tax
\$ 5.00
9.00
14.00
19.00
28.00
39.00
62.00
86.00
114.00
158.00
230.00
320.00
420.00
540.00
690.00
830.00
970.00
1,050.00

SCHEDULE II

Tax
\$ - -
-
8.00
11.00
17.00
23.00
37.00
52.00
68.00
95.00
138.00
192.00
252.00
324.00
414.00
498.00
582.00
630.00

For each vehicle with a gross weight in excess of more than 75,000 pounds the tax shall be \$1,038.50 plus \$34.50 ~~\$36~~ for each ton or fraction thereof in excess of 75,000 pounds, subject to provisions of section 168.013, subdivision 12.

Provided however, that on all trucks, except those in this chapter defined as farm trucks and urban trucks, having a gross weight in excess of 18,000 pounds but less than 27,001 pounds, the tax shall be:

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(a) For the registration year 1976, 70 percent of the applicable Schedule I or Schedule II of this subdivision;

(b) For the registration year 1977, 80 percent of the applicable Schedule I or Schedule II of this subdivision;

(c) For the registration year 1978, 90 percent of the applicable Schedule I or Schedule II of this subdivision;

(d) For the registration year 1979 and thereafter, 100 percent of the applicable Schedule I or Schedule II of this subdivision.

~~(b) The following depreciation allowance is made for vehicles having a gross weight of 27,000 pounds or less:~~

~~(1) During each of the fourth, fifth, and sixth years of vehicle life, the tax shall be 80 percent of the tax provided above but in no event less than \$20 per vehicle.~~

~~(2) During each of the seventh, eighth, and ninth years of vehicle life the tax shall be 60 percent of the tax provided above but in no event less than \$16 per vehicle.~~

~~(3) During the tenth and succeeding years of vehicle life the tax shall be 40 percent of the tax provided above but in no event less than \$12 per vehicle.~~

~~(c) The following depreciation allowance is made for vehicles having a gross weight of over 27,000 pounds:~~

~~(1) During the seventh and each subsequent year of vehicle life, the tax shall be 70 percent of the tax provided above.~~

(d) Each vehicle taxed under subparagraph 5 of this section On vehicles having a gross weight in excess of 27,000 pounds, and used for the transportation of livestock or unprocessed and raw farm products shall be taxed at 90 percent of the Minnesota base rate prescribed by this subdivision under Schedule I during each of the first six years of vehicle life and during the seventh and succeeding years of vehicle life as taken from Schedule II foregoing gross weight tax schedule less depreciation allowance, provided the gross receipts derived from such use equal or exceed 60 percent of the owner's total gross receipts from the operation of such vehicle during the 12 month period immediately preceding the date set by law for the reregistration of such vehicle. The owner shall furnish such information as the registrar may require, including sworn statements of fact, and the registrar shall thereupon determine whether such owner comes within the provisions of this paragraph.

If an owner has not used such vehicle for the transportation of livestock or unprocessed and raw farm products so as to be able to

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report gross receipts for the 12 month period as herein set forth, he may, nevertheless, apply for registration hereunder and pay the reduced tax and the registrar shall, after consideration of the established facts, determine whether such owner is entitled to have such registration approved.

If an owner fails to operate under the conditions and limitations herein set forth, he shall immediately notify the registrar of such fact and pay the difference between the scheduled gross weight tax ~~less depreciation allowance~~ and the reduced tax proportionate to the number of months remaining in the year,  $\frac{1}{2}$  of the difference for each month or fraction thereof, beginning with the month in which such operations were discontinued or changed.

If an owner first uses such vehicle for the transportation of livestock and unprocessed and raw farm products after the tax becomes due without reduction, no adjustment of refund of tax shall be made during that calendar year for reasons of transporting livestock and unprocessed and raw farm products.

(e) All truck-tractors except those herein defined as farm and urban trucks ~~truck-tractors~~ shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such truck-tractor and any semi-trailer or semitrailers which the applicant proposes to combine with the truck-tractor. In addition, to such gross weight tax imposed on the truck-tractor, each semi-trailer, ~~except those herein defined as urban trucks~~, shall be taxed an annual flat fee of \$10.

(f) Urban trucks include only all trucks and all truck-tractors and semi-trailers used exclusively in transporting property within the metropolitan area consisting of Hennepin, Ramsey, Scott, Dakota, Anoka, Washington and Carver counties, or within the corporate limits of any city, village or borough or contiguous cities and villages. For the purposes of this clause a land area ceded to the United States of America under General Laws 1889, Chapter 57, is a village. ~~The name of the city, village or borough in which the vehicle is licensed and the net unloaded weight, fully equipped, of the truck or combination shall be stenciled in a conspicuous place on each side of the cab of the truck-tractor so licensed and the vehicle shall not be operated outside the metropolitan area or corporate limits of such city, village, or borough or contiguous cities and villages, or within one mile of cities of the first and second class; except that the registrar may, by special permit, authorize the permanent removal of such vehicle from a city, village or borough any registration area to another. The license plates issued therefor shall be plainly marked, "URBAN." Such urban trucks and combinations shall be taxed on the basis of the net unloaded weight, fully equipped, of the truck or combination during each of the first three years of vehicle life at the rate of 80 cents per~~

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~~hundred weight, computed by the registrar in increments of 200 pounds, but in no event less than \$25. During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle. During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle. During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle. The registrar may require that each applicant for registration of an urban truck or combination file with the application a scale ticket certified by the weighmaster of any public scale, or, if no public scale be available, certified by the proprietor of any scale tested and sealed under state authority, showing the unloaded weight of the vehicle, fully equipped. Such tax shall be the full tax for the truck tractor and semi-trailer and additional semi-trailers shall be taxed an annual flat fee of \$10. On urban trucks and combinations the tax shall be based on total gross weight and shall be 30 percent of the Minnesota base rate prescribed in this subdivision under Schedule I during each of the first six years of vehicle life, but in no event less than \$15, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10. In addition to such gross weight tax imposed on the truck-tractor, each semitrailer shall be taxed an annual flat fee of \$10. Provided that on vehicles used by an authorized local cartage carrier operating under a permit issued pursuant to Minnesota Statutes, Section 221.296 and whose gross transportation revenue consist of at least 60 percent obtained solely from local cartage carriage, shall be taxed at 90 percent of the prescribed urban truck and combination rates for the life of the vehicle during each year such vehicle is used, provided that the gross revenues obtained from transportation services is obtained from local cartage carriage is at least 60 percent of all revenue obtained from transportation services by said person; and provided further, that said tax shall in no event be less than \$10.~~

6. Subd. 1f. INTERCITY BUSES. On all intercity buses, the tax during each the first two years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

Gross Weight of Vehicle	Tax
Under 6,000 lbs.	\$125
6,000 to 8,000 lbs., incl.	125
8,001 to 10,000 lbs., incl.	125
10,001 to 12,000 lbs., incl.	150
12,001 to 14,000 lbs., incl.	190
14,001 to 16,000 lbs., incl.	210
16,001 to 18,000 lbs., incl.	225

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Gross Weight of Vehicle	Tax
18,001 to 20,000 lbs., incl. ....	260
20,001 to 22,000 lbs., incl. ....	300
22,001 to 24,000 lbs., incl. ....	350
24,001 to 26,000 lbs., incl. ....	400
26,001 to 28,000 lbs., incl. ....	450
28,001 to 30,000 lbs., incl. ....	500
30,001 and over .....	550

During each of the third and fourth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37½ percent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 percent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$175 for a vehicle of over 25 passenger seating capacity and not less than \$125 for a vehicle of 25 passenger and less seating capacity.

On all intracity buses operated by an auto transportation company in the business of transporting persons for compensation as a common carrier and operating ~~principally~~ within the limits of cities having populations in excess of 200,000 inhabitants, the tax during each year of the vehicle life of each such bus shall be \$40; on all of such intracity buses operated ~~principally~~ in cities, villages or boroughs, having a population of less than 200,000 and more than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$10; and on all of such intracity buses operating ~~principally~~ in cities, villages or boroughs having a population of less than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$2.

On all other buses the tax during each of the first three years of the vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule: Where the gross weight of the vehicle is 6,000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6,000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds. Where the gross weight of the vehicle is more than 8,000 pounds and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of \$10 per ton for each ton or major portion in excess of 8,000 pounds. Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds. Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000 pounds, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds. Where

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the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an additional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle.

During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle.

~~7. Except farm trailers described in paragraph 4b, two-wheel trailers described in paragraph 2, and semi-trailers described in paragraph 7a, trailers shall be taxed on the basis of \$4 per ton or fraction thereof of the carrying capacity of such trailer, but in any event not less than \$4 per vehicle. The maximum load at any time carried on any trailer shall be deemed prima facie the carrying capacity thereof.~~

~~(a) A semi-trailer used to transport raw and unfinished forest products shall be taxed at the rate of \$4 per ton or fraction thereof of the difference in weight between the total gross weight of the combination and the selected registered gross weight of the truck-tractor or converted truck, but in no case for less than nine tons for a single axle semi-trailer and in no case for less than 14 tons for a tandem axle semi-trailer.~~

8. Subd. 1g. RECREATIONAL VEHICLES. On Recreational vehicles the tax during the first three years of vehicle life shall be graduated according to the following schedule: separately licensed and taxed annually on the basis of total gross weight at 100 percent of the Minnesota base rate prescribed in subdivision 1e of this section under Schedule I during each of the first six years of vehicle life, but in no event less than \$15, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10.

Gross Weight (In Pounds)	Fee
<del>0-1,500</del>	<del>\$ 5.00</del>
<del>1,501-3,000</del>	<del>16.00</del>
<del>3,001-4,500</del>	<del>20.00</del>
<del>4,501-6,000</del>	<del>25.00</del>
<del>6,001-9,000</del>	<del>30.00</del>
<del>9,001-12,000</del>	<del>40.00</del>
<del>12,001-15,000</del>	<del>60.00</del>
<del>15,001-18,000</del>	<del>80.00</del>

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Gross Weight (In Pounds)	Fee
18,001-21,000	100.00
21,001-24,000	120.00

For each vehicle with a gross weight of more than 24,000 pounds, the tax shall be \$120 plus \$20 for each ton or fraction thereof in excess of 24,000 pounds.

On recreational vehicles weighing 1,501 pounds or more, during each the fourth, fifth and sixth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during each the seventh, eighth and ninth years of vehicle life the tax shall be 50 percent of the foregoing scheduled tax and during each succeeding year of vehicle life the tax shall be 25 percent of the foregoing scheduled tax provided however the tax shall not in any case be less than \$12 per vehicle on those having a gross weight of 6,000 pounds or less and not less than \$20 per vehicle on those with a gross weight in excess of 6,000 pounds. On recreational vehicles with a gross weight of less than 1,501 pounds there shall be no reduction.

A trailer of the kind described in paragraph 2, that is pulled by a recreational vehicle shall be taxed and registered in accordance with that paragraph.

The annual tax on a slip-in camper as defined in section 168.011, subdivision 25, shall be as provided for recreational vehicles unless such owner elects to register such slip-in camper as a truck. If the owner elects to register such slip-in camper as a truck, the annual tax shall be either the tax imposed for recreational vehicles or the tax imposed for trucks on the basis of gross weight in clause (5) of this subdivision, whichever is higher. Notwithstanding any law to the contrary, converted buses and converted vans all trailers and semitrailers taxed pursuant to this paragraph, section and a trailer of the kind described in paragraph 2 that is pulled by a vehicle, shall be exempt from any wheelage tax now or hereafter imposed by any political subdivision or political subdivisions.

Sec. 4. Minnesota Statutes 1971, Section 168.013, Subdivision 3, is amended to read:

Subd. 3. **APPLICATION; CANCELATION; EXCESSIVE GROSS WEIGHTS FORBIDDEN.** The applicant for a non-farm truck or truck tractor semi-trailer license shall state in writing upon oath, among other things, the unloaded weight of such vehicle or combination and the maximum load which the applicant proposes to carry thereon, the sum of which shall constitute the gross weight of no vehicle or combination of vehicles shall exceed the gross weight upon which the license tax shall be paid and the gross weight upon which the license tax has been paid by more than 1,000 pounds. The gross weight of the vehicle for which such license tax is paid shall be stenciled in a conspicuous place on each side of

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~~the vehicle by the owner thereof in letters not less than 2½ inches high and a ⅜ inch stroke and shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality paint that will endure throughout the term of the registration. The stenciling must be on a part of the vehicle itself and not on a removable plate or placard of any kind and shall be kept clean and visible at all times~~ all licenses based on gross weight shall state in writing upon oath, among other things, the unloaded weight of such vehicle or trailer and the maximum load the applicant proposes to carry thereon, the sum of which shall constitute the gross weight upon which the license tax shall be paid, but in no case shall the declared gross weight upon which the tax is paid be less than 1½ times the declared unloaded weight of the vehicle or trailer to be registered, except recreational vehicles taxed under subdivision 1g of this section and school buses under subdivision 18.

The gross weight of no vehicle or trailer shall exceed the gross weight upon which the license tax has been paid by more than four percent or 1000 pounds, whichever is greater.

The gross weight of the vehicle or trailer for which such license tax is paid shall be indicated by a distinctive character on the license plate or plates except as provided in subdivision 12 of this section and the plate or plates shall be kept clean and clearly visible at all times.

The owner, ~~or~~ driver, or user of a vehicle or trailer upon conviction for transporting a gross weight in excess of the gross weight for which it was registered or for operating a vehicle with an axle weight exceeding the maximum lawful axle load weight shall be guilty of a misdemeanor and be subject to fine increased registration or re-registration according to the following schedule:

~~1. If the gross weight exceeds the selected gross weight for which the vehicle is registered by more than 1,000 pounds, but less than 2,000 pounds, the fine shall be not less than \$25 for each such offense.~~

~~2 1. If the gross weight exceeds the selected gross weight for which the vehicle is registered by 2,000 pounds or more, the fine shall be not less than \$50 for each such offense, and~~ The owner, driver or user of a vehicle or trailer upon conviction for transporting a gross weight in excess of the gross weight for which it is registered by more than four percent or 1000 pounds, whichever is greater, but less than 25 percent or for operating or using a vehicle or trailer with an axle weight exceeding the maximum lawful axle load as provided in section 169.83 by more than four percent or 1000 pounds, whichever is greater, but less than 25 percent, in addition to paying the fine the owner or driver any penalty imposed on him for the misdemeanor shall apply to the registrar to

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increase the authorized gross weight to be carried on the vehicle to a weight equal to or greater than the gross weight of which the owner, ~~or driver, or user~~ was convicted of carrying, the increase computed for the balance of the calendar year on the basis of  $\frac{1}{12}$  of the annual tax for each month remaining in the calendar year beginning with the first day of the month in which the violation occurred. If the additional registration tax computed upon that weight, plus the tax already paid, amounts to more than the regular tax for the maximum gross weight permitted for such a vehicle under section 169.83, that additional amount shall nevertheless be paid into the highway fund, but the additional tax thus paid shall not be deemed to permit the vehicle to be operated with a gross weight in excess of the maximum legal weight as provided by section 169.83. Unless the owner within 30 days after such a conviction shall apply to increase the authorized weight and pay the additional tax as herein provided, the registrar shall revoke the registration on the vehicle and demand the return of the registration card and plates issued by him on that registration.

3 2. If the axle load exceeds the lawful axle load as provided by section 169.83, by more than 2,500 pounds the fine shall be not less than \$75; if the axle load exceeds the lawful axle load by more than 3,500 pounds the fine shall be not less than \$95; and if the axle load exceeds the lawful axle load by more than 5,000 pounds, or if the load on any group of consecutive axles spaced less than six feet apart exceeds the lawful axle load by more than 8,000 pounds, the fine shall be not less than \$95, and the registrar shall cancel the owner or driver or user of a vehicle or trailer upon conviction for transporting a gross weight in excess of the gross weight for which the vehicle or trailer was registered by 25 percent or more, or for operating or using a vehicle or trailer with an axle weight exceeding the maximum lawful axle load as provided in section 169.83 by 25 percent or more, in addition to any penalty imposed on him for the misdemeanor, shall have the reciprocity privileges on the vehicle involved if the same is being operated under reciprocity canceled by the registrar, or if the vehicle is not being operated under reciprocity, he shall cancel the certificate of registration on the vehicle so operated shall be canceled by the registrar and the registrar shall demand the return of the registration certificate and registration plates. The registrar may investigate any allegation of gross weight violations and demand that the operator show cause why all future operating privileges in the state should not be revoked unless the additional tax assessed be paid.

4 3. When the registration on a motor vehicle, trailer or semitrailer has been revoked by the registrar according to provisions of this section, such vehicle shall not be again operated on the highways of the state until it is registered or re-registered, as the case may be, and new plates issued, and the registration fee therefor shall be computed for the balance of the calendar year on

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~~the basis of the gross weight of the vehicle at the time of violation 1/12 of the annual tax for each month remaining in the calendar year beginning with the first day of the month in which the violation occurred the annual tax for the total gross weight of the vehicle at the time of violation.~~

Sec. 5. Minnesota Statutes 1971, Section 168.013, Subdivision 12, is amended to read:

Subd. 12. **GROSS WEIGHT, ADDITIONAL TAX FOR EXCESSIVE.** Whenever an owner has registered a vehicle and paid the tax as provided in section 168.013, subdivision 1, on the basis of a selected gross weight of the vehicle ~~or the actual unloaded weight of the vehicle~~ and thereafter such owner desires to operate such vehicle with a greater gross weight ~~or a greater unloaded weight~~ than that for which the tax has been paid, such owner shall be permitted to re-register such vehicle ~~in the same class for which it was originally registered and pay by paying~~ the additional tax due thereon for the remainder of the calendar year for which such vehicle has been re-registered, the additional tax computed pro rata by the month, one-twelfth of the annual tax due for each month of the year remaining in the calendar year, beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. In computing the additional tax as aforesaid, the owner shall be given credit for the unused portion of the tax previously paid computed pro rata by the month, one-twelfth of the annual tax paid for each month of the year remaining in the calendar year beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. An owner will be permitted one reduction of gross weight or change of registration per year, which will result in a refund. This refund will be pro-rated monthly beginning with the first day of the month in which such owner applies to amend his registration. The application for amendment shall be accompanied by a fee of \$3, and all fees shall be deposited in the highway user tax distribution fund. Provided, however, the owner of a vehicle may re-register the vehicle for a weight of more than 75,000 pounds for one or more 30-day periods. For each 30-day period, the additional tax shall be equal to one-twelfth of the difference between the annual tax for the weight at which the vehicle is registered and re-registered. When a vehicle is re-registered in accordance with this provision, a distinctive windshield sticker provided by the registrar shall be permanently displayed.

Sec. 6. Minnesota Statutes 1971, Section 168.013, Subdivision 15, is amended to read:

Subd. 15. **ADJUSTMENT OF TAX.** Whenever the tax on any vehicle as computed under the provisions of this section is found to be indivisible by ~~five \$1~~, the registrar is authorized to adjust such tax to the nearest ~~figure divisible by five~~ even dollar.

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

Sec. 7. Minnesota Statutes 1971, Section 168.12, Subdivision 1, is amended to read:

**168.12 LICENSE PLATES.** Subdivision 1. **NUMBER PLATES; VISIBILITY, PERIODS OF ISSUANCE.** The registrar, upon such approval and payment, issues to the applicant the number plates required by law, bearing an abbreviation of the state name and the number assigned. The number assigned may be a combination of a letter or sign with figures. The color of the plates and the color of the abbreviation of the state name and the number assigned shall be in marked contrast. The plates shall be lettered, spaced, or distinguished to suitably indicate the ~~classification~~ registration of the vehicle according to the regulations of the registrar, and when a vehicle is registered on the basis of total gross weight, the plates issued shall clearly indicate by letters or other suitable insignia the maximum gross weight for which the tax has been paid. These number plates shall be so treated as to be at least 100 times brighter than the conventional painted number plates. When properly mounted on an unlighted vehicle, these number plates, when viewed from a vehicle equipped with standard headlights, shall be visible for a distance of not less than 1,500 feet and readable for a distance of not less than 110 feet. At the end of the registration periods in effect immediately before April 2, 1965, and for subsequent registration periods, the registrar shall issue these number plates for the following periods:

(1) Number plates issued under Minnesota Statutes 1961, Sections 168.012, Subdivision 9, 168.053, 168.27, and 168.62, Subdivision 2, pursuant to sections 168.27, subdivisions 5 and 6, and 168.053 shall be issued for a one year period;

(2) Beginning with the year 1974, new number plates issued for passenger automobiles shall be issued for a three year period pursuant to section 168.012, subdivision 1, shall be issued to a vehicle for as long as it is owned by the exempt agency and shall not be transferable from one vehicle to another but may be transferred with the vehicle from one tax exempt agency to another; and

(3) Beginning with number plates issued for any vehicle other than those specified in (1) and (2) above shall be issued for a two year period the year 1976, plates for any vehicle not specified in clauses (1) and (2) shall be issued for a five year period.

In any year during which these number plates are not issued the registrar shall issue for each annual registration a reflectorized year plate, tab, or sticker to designate the year of registration. This plate, tab, or sticker shall show the calendar year for which issued, and is valid only for that year. Unless the motor vehicle for which a number plate, number, tab, or sticker is issued, is permanently lost, is destroyed, or is removed from the state, no

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number plate, number, tab, or sticker may be transferred to another motor vehicle during the calendar year in which issued.

Sec. 8. Minnesota Statutes 1971, Section 168.29, is amended to read:

**168.29 DUPLICATE PLATES.** In the event of the defacement, loss or destruction of any number plates, the registrar, upon receiving and filing a sworn statement of the vehicle owner, setting forth the circumstances of the defacement, loss, destruction or theft of the number plates, together with any defaced plates and the payment of the fee of \$2 ~~\$3~~ shall issue a new set of plates especially designed for that purpose by the registrar and so marked and numbered that they can be readily distinguished from the originals. ~~Upon the return of defective number plates after the expiration of the manufacturer's guarantee thereof, the registrar upon the payment of a fee of 50 cents, may recondition such plates or issue duplicate plates in lieu thereof.~~ The registrar shall then note on his records the issue of such new number plates and shall proceed in such manner as he may deem advisable to cancel and call in the original plates so as to insure against their use on another motor vehicle. Duplicate registration certificates plainly marked as duplicates may be issued in like cases upon the payment of a ~~25~~ 50 cent fee.

Sec. 9. Minnesota Statutes 1971, Sections 168.011, Subdivision 24; 168.013, Subdivisions 1a, 10, and 13; 168.015; and 168.165 are repealed.

Sec. 10. This act is effective November 15, 1975, for the year 1976 and subsequent years. Provided, however, that a vehicle defined as an urban truck or trailer pursuant to Minnesota Statutes 1971, Section 168.013, Subdivision 1, Clause 5(f), shall be eligible for registration for the year 1976 according to the provisions of Minnesota Statutes 1971, Section 168.013, Subdivision 1, Clause 5(f). Such urban vehicles shall be subject to this act for the registration year 1977 and subsequent years.

Approved May 11, 1973.

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## CHAPTER 219—S.F.No.632

*An act relating to courts; establishing a uniform jurisdictional amount for conciliation courts; amending Minnesota Statutes 1971, Sections 487.30; 491.03, Subdivision 4; and 491.04, Subdivision 1.*

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