

ing any calendar year have not been operated on a public highway shall be exempt from the provisions of this Act requiring registration payment of tax and penalties for non-payment thereof, provided that the owner of any such vehicle shall first file his verified written application with the Registrar of Motor Vehicles, correctly describing such vehicle. Nothing herein shall be construed as repealing or modifying Laws 1929, Chapter 361, or Laws 1931, Chapters 217 and 220.

Sec. 2. **Law repealed.**—Mason's 1938 Minn. Supp., Section 2673-4, is hereby repealed.

Approved April 21, 1939.

CHAPTER 350—H. F. No. 464

An act relating to excise tax on gasoline; and to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2720-71.

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

Section 1. **Excise tax on gasoline.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2720-71, is hereby amended so as to read as follows:

"2720-71. There is hereby imposed an excise tax of four cents per gallon on all gasoline used in producing or generating power for propelling motor vehicles used on the public highways of this state. Said tax shall be payable at the times, in the manner; and by the persons hereinafter specified, provided that one cent per gallon of said tax shall be effective only to September 1st, 1940, and on said date said tax shall revert to three cents per gallon.

Approved April 21, 1939.

CHAPTER 351—H. F. No. 474

An act to amend Mason's Minnesota Statutes of 1927, Section 5502, relating to the placing of game in cold storage.

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

Section 1. **Game in cold storage.**—Mason's Minnesota Statutes of 1927, Section 5502, is hereby amended so as to read as follows: