

## CHAPTER 116—S. F. No. 956

[Coded]

*An act relating to taxes on and measured by net income and the payment thereof; amending Minnesota Statutes 1965, Section 290.45 by adding a new subdivision.*

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

Section 1. Minnesota Statutes 1965, Section 290.45 is amended by adding a new subdivision to read:

*Subd. 4. **Income tax; tax due of \$1 or less.** Notwithstanding any other provision of law, any taxpayer whose unpaid liability for income taxes, as reflected upon the return prepared by said taxpayer, is \$1 or less, need not pay such amount.*

*Sec. 2. The provisions of this act shall be applicable to taxable years commencing after December 31, 1966.*

Approved March 23, 1967.

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CHAPTER 117—H. F. No. 49

*An act relating to taxation; providing for the taxation of mobile homes and house trailers; amending Minnesota Statutes 1965, Section 168.012, Subdivision 9.*

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

Section 1. Minnesota Statutes 1965, Section 168.012, Subdivision 9, is amended to read:

**Subd. 9. Mobile homes; taxation.** (a) Mobile homes shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the motor vehicle tax provisions of this chapter. Mobile homes shall be taxed as personal property. The provisions of Minnesota Statutes 1957, Section 272.02 or any other act providing for tax exemption shall be inapplicable to mobile homes. House trailers not used on the highway during any calendar year ~~and not paying a motor vehicle tax~~ shall be taxed as mobile homes *if occupied as human dwelling places and as house trailers under Minnesota Statutes, Section 168.013, if not occupied as human dwelling places.*

(b) All mobile homes shall be registered as hereinafter pro-

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

vided and shall display number plates furnished by the registrar who for the purposes of this act shall be the secretary of state. The owner of each mobile home shall pay annually on or before January 10 a registration fee in the amount of \$3. If ownership changes during a year, or portion of a year, for which registration has been made, such change of ownership shall be recorded in the office of the registrar upon the payment of \$1. All conditions or requirements for filing a change of ownership shall be as provided in section 168.30. The registration fee of \$3 and fees for delayed filing of a change of ownership shall be deposited in the state treasury and credited to the highway user tax distribution fund. The \$1 charge to record a change of ownership shall be deposited in the state treasury and credited to the *transfer of ownership revolving fund*. Any licensed dealer holding mobile homes for resale may have the option of paying a registration fee of \$15 for each such mobile home which shall exempt such mobile home from any other taxation of registration fee as long as said mobile home remains in the hands of the dealer for resale provided such \$15 fee is paid within 14 days after the date it became subject to registration in the name of the dealer.

(c) A listing for taxation and application for registration shall be made to the secretary of state on a form to be provided by said officer and the applicant shall state under oath his name, address, location of mobile home, manufacturer's name or make of trailer, model, serial number, width, length, weight, and shall also furnish the name and number of the school district, the municipality, and the county in which the mobile home is parked or occupied, or where such mobile home will be parked when occupied. Such listing for taxation and application for registration need not be sworn to when the applicant is listing the same vehicle for taxation and registration for the second or any succeeding time.

(d) The tax required to be paid under this act upon a mobile home for each calendar year becomes due when the mobile home is purchased or first moved into the state and upon January 1 thereafter each year. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed. A mobile home bearing a valid, current year license plate issued by any state other than Minnesota is exempt from registration hereunder for a period of 150 days in any 12 month period, provided no person occupying such mobile home is employed in this state. When any person occupying a mobile home bearing a license plate issued by any state other than Minnesota accepts employment within this state, he shall within 30 days after the first day of such employment, register his mobile home as herein provided.

(e) Any owner who fails to register his mobile home as re-

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quired by this section shall be guilty of a misdemeanor and upon conviction thereof shall be punished as provided by law.

Sec. 2. *The effective date of this act is January 1, 1968.*

Approved March 28, 1967.

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CHAPTER 118—H. F. No. 681

*An act relating to the licensing of midwives; providing for the suspension of licenses in certain cases; amending Minnesota Statutes 1965, Section 148.32.*

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

Section 1. Minnesota Statutes 1965, Section 148.32, is amended to read:

**148.32 Midwives; licenses, denial, revocation, refusal.** All licenses to practice midwifery heretofore or hereafter issued by the board of medical examiners must be annually renewed and a fee of \$1 be paid for each renewal. Licenses may be revoked or renewals refused by the board for unprofessional or dishonorable conduct, or neglect to make proper returns to health officers of births, deaths, puerperal fever, and other contagious diseases.

*A license to practice midwifery is suspended if (1) a guardian of the person of a licensee is appointed by order of a probate court pursuant to Minnesota Statutes, Sections 525.54 to 525.612, for reasons other than the minority of the licensee; or (2) the licensee is committed by order of a probate court pursuant to Minnesota Statutes, Sections 525.75 to 525.79, or 526.09 to 526.11. The license remains suspended until the licensee is restored to capacity by a court and, upon petition by the licensee, the suspension is lifted by the board after a hearing.*

Approved March 28, 1967.

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CHAPTER 119—H. F. No. 683

*An act relating to the registration of physical therapists; providing for the suspension of certificates of registration in certain cases; amending Minnesota Statutes 1965, Section 148.75.*

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