Dealers:

(4)	Gross sales over \$15,000 up to \$25,000	at a location \$35 <u>\$60</u> per location
(5)	Gross sales over \$25,000 up to \$50,000	at a location \$50 <u>\$75</u> per location
(6)	Gross sales over \$50,000 up to \$75,000	at a location \$75 <u>\$100</u> per location
(7)	Gross sales over \$75,000 up to \$100,000	at a location \$100 <u>\$150</u> per location
(8)	Gross sales over \$100,000	at a location \$125 <u>\$200</u> per location

In addition to the above fees, a penalty of \$10 shall be charged for any application for renewal not received by January 1 of the year following expiration of a certificate.

Approved May 23, 1973.

CHAPTER 551-S.F.No.557

An act relating to taxation; wheelage taxes in the seven county metropolitan area; exempting certain vehicles from the wheelage tax; providing that the levy of property taxes shall be reduced by a stated amount; amending Minnesota Statutes 1971, Section 163.051, Subdivisions 1 and 5.

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

Section 1. Minnesota Statutes 1971, Section 163.051, Subdivision 1, is amended to read:

163.051 TAXATION; COUNTY WHEELAGE TAXES; COL-LECTION; DISTRIBUTION; COUNTY ROAD AND BRIDGE LEVIES. Subdivision 1. WHEELAGE TAX AUTHORIZED. The board of commissioners of each metropolitan county is authorized to levy a wheelage tax of \$5 for the year 1972 and each subsequent year thereafter by resolution on each motor vehicle, except motorcycles as defined in section 169.01, subdivision 4, which is kept in such county when not in operation and which is subject to annual

Changes or additions indicated by underline, deletions by strikeout.

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registration and taxation under chapter 168. The board may provide by resolution for collection of the wheelage tax by county officials or it may request that the tax be collected by the state registrar of motor vehicles, and the state registrar of motor vehicles shall collect such tax on behalf of the county if requested, as provided in subdivision 2.

Sec. 2. Minnesota Statutes 1971, Section 163.051, Subdivision 5, is amended to read:

Subd. 5. EFFECT ON ROAD AND BRIDGE LEVY. The county auditor of each metropolitan county shall reduce the amount of the property taxes levied pursuant to law in 1971 1973 for collection in 1972 1974, by the board of commissioners of such county for the county road and bridge fund, by the following amount: Anoka county, 307,020 341,750; Carver county, 79,230 386,725; Dakota county, 3148,935 336,165; Hennepin county, 2,884,955 2,728,425; Ramsey county, 1,390,850 1,276,815; Scott county, 112,840 104,805; Washington county, 204,975 227,220, and shall spread only the balance thereof on the tax rolls for collection in 1972. The county auditor shall also reduce the amount of such taxes levied pursuant to law in 1972 and any subsequent year, for collection in the respective ensuing years, by the amount of wheelage taxes received by the county in the 12 months immediately preceding such levy.

Approved May 23, 1973.

CHAPTER 552—S.F.No.568

[Coded in Part]

An act relating to public welfare; providing for an extension of review board responsibilities and the right of a patient to treatment under the hospitalization and commitment act; amending Minnesota Statutes 1971, Sections 253A.16, Subdivision 4; and 253A.17, by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 253A.16, Subdivision 4, is amended to read:

Subd. 4. PUBLIC WELFARE; HOSPITALIZATION AND COMMITMENT; PATIENT RIGHTS; REVIEW. The board shall review the admission and retention of patients at each state mental

Changes or additions indicated by underline, deletions by strikeout.