CHAPTER 39-H.F.No.1527

An act relating to motor vehicles; providing for licensing and taxation; providing penalties: amending Minnesota Statutes, 1973 Supplement, Section 168,013, Subdivisions 1c and 1e, and 1g, as amended; and Minnesota Statutes 1974. Sections 168,012, Subdivision 7; 168,09, Subdivision 3; and 168,31, Subdivision 3.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MIN-NESOTA:

Section 1. Minnesota Statutes 1974, Section 168.012, Subdivision 7, is amended to read:

Subd. 7. MOTOR VEHICLES; LICENSING AND TAXATION. Motor vehicles which during any calendar year, or in the case of a vehicle registered pursuant to section 168.017, during the registration period there provided for, are not operated on a public highway shall be exempt from the provisions of this chapter requiring registration, payment of tax and penalties for nonpayment thereof, provided that the owner of any such vehicle shall first file his verified written application with the registrar commissioner of public safety, correctly describing the vehicle and certifying that it has not been and will not be operated upon a public highway. Motor vehicles whose domicile is in a foreign state and are legally licensed in that state and owned by a Minnesota resident shall be exempt from the provisions of this chapter and subject to the provisions of section 168.191. Provided, that this exemption does not conflict with any existing reciprocal agreement with the state in which the vehicle is domiciled.

Sec. 2. Minnesota Statutes, 1973 Supplement, Section 168.013, Subdivision 1c, is amended to read:

Subd. 1c. FARM TRUCKS. On farm trucks, the tax 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 $\frac{15}{10}$, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than $\frac{10}{10}$. In addition to such gross weight tax imposed on a truck-tractor or truck used as a trucktractor, each semitrailer shall be taxed an annual flat fee of \$10.

Sec. 3. Minnesota Statutes, 1973 Supplement, Section 168.013, Subdivision 1e, is amended to read:

Subd. le. TRUCKS; TRACTORS; COMBINATIONS; EXCEP-TIONS. On all trucks and tractors except those in this chapter defined as farm trucks, and urban trucks, and on all truck-tractor and semitrailer combinations except those defined as farm combinations and urban combinations, the tax based on total gross weight during the

first six years of vehicle life shall be graduated according to Schedule I of the Minnesota base rate prescribed in this subdivision, but in no event less than $\frac{22}{228}$, 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 $\frac{10}{128}$.

MINNESOTA BASE RATE

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

TOTAL GROSS WEIGHT

IN POUNDS

_		SCHEDULE I Tax	SCHEDULE II Tax
Α	0 - 1,500	\$ 5.00	\$
В	1,501 - 3,000	9.00	
С	3,001 - 4,500	14.00	8.00
D	4,501 - 6,000	19.00	11.00
Е	6,001 - 9,000	28.00	17.00
F	9,001 - 12,000	39.00	23.00
G	12,001 - 15,000	62.00	37.00
Н	15,001 - 18,000	86.00	52.00
I	18,001 - 21,000	114.00	68.00
J	21,001 - 27,000	158.00	95.00
K	27,001 - 33,000	230.00	138.00
L	33,001 - 39,000	320.00	192.00
Μ	39,001 - 45,000	420.00	252.00
N	45,001 - 51,000	540.00	324.00
0	51,001 - 57,000	690.00	414.00
Р	57,001 - 63,000	830.00	498.00
Q	63.001 - 69,000	970.00	582.00
R	69,001 - 75,000	1,050.00	630.00

For each vehicle with a gross weight in excess of 75,000 pounds the tax shall be \$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:

(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;

Changes or additions indicated by underline deletions by strikeout

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

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, 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 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 and the reduced tax proportionate to the number of months remaining in the year, 1/12 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.

All truck-tractors except those herein defined as farm and urban truck-tractors shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such trucktractor 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 shall be taxed an annual flat fee of \$10.

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

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city or contiguous cities or within one mile of cities of the first and second class. For the purposes of this clause a land area ceded to the United States of America under General Laws 1889, Chapter 57, is a statutory city. The vehicle shall not be operated outside the metropolitan area or corporate limits of such city or contiguous cities, or withinbeyond 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 any registration area to another. The license plates issued therefor shall be plainly marked. 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-\$19, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10-\$11. In addition to such gross weight tax imposed on the trucktractor, 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 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.

Sec. 4. Minnesota Statutes, 1973 Supplement, Section 168.013, Subdivision 1g, as amended by Laws 1974, Chapter 406, Section 28, is amended to read:

Subd. 1g. **RECREATIONAL VEHICLES.** Selfpropelled recreational vehicles shall be 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 \$16-\$14, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$100 \$8. Towed recreational vehicles shall be separately licensed and taxed annually on the basis of total gross weight at 30 percent of the Minnesota base rate prescribed in subdivision 1e of this section under Schedule I but in no event less than \$100 \$100 base rate prescribed in subdivision 1e of this section under Schedule I but in no event less than \$100 base rate prescribed in subdivision 1e of this section under Schedule I but in no event less than \$5.

The annual tax on a slip-in camper as defined in section 168.011, subdivision 25, shall be as provided for <u>selfpropelled</u> 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 <u>selfpropelled</u> recreational vehicles or the tax imposed for trucks on the basis of gross weight in subdivision 1e, whichever is higher. Notwithstanding any law to the contrary, all trailers and semitrailers taxed pursuant to this sec-

tion shall be exempt from any wheelage tax now or hereafter imposed by any political subdivision or political subdivisions.

Sec. 5. Minnesota Statutes 1974, Section 168.09, Subdivision 3, is amended to read:

Subd. 3. Plates or other insignia issued for a motor vehicle registered under the provisions of section 168.187 for a calendar year shall be displayed on such motor vehicle not later than 12:01 a.m. on March 2 of the year unless extended by the registrar for such time as may be required for the issuance of such new plates or insignia. Plates or other insignia issued for a motor vehicle except a motor vehicle registered under the provision of sections 168.017 or 168.187 shall be displayed on such vehicle not later than 12:01 a.m. on March 2 of the year, nor earlier than 12:01 a.m. on February 15 of the year, unless otherwise extended by the registrar for such period as may be required for the issuance of such new plates or insignia. The commissioner of public safety shall register all motor vehicles with the exception of those registered under sections 168.017 or 168.187 for a period of 14 months for the registration year 1978 to implement the provisions of this subdivision. The registration year for all vehicles herein shall be from March 1 to the last day of February for 1979 and succeeding years.

Sec. 6. Minnesota Statutes 1974, 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. This subdivision does not apply to vehicles registered pursuant to section 168.017.

A filing with, or delivery to the registrar commissioner of public safety 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 commissioner of public safety 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 commissioner of public safety within ten days after the transfer of ownership or other occurrence upon which this section provides for such filing or delivery.

Sec. 7. Notwithstanding any law to the contrary, the owner of record as of July 1, 1976, of a towed recreational vehicle of 1500 pounds or less registered for the calendar year 1976 or any part of it shall be entitled to a refund of any portion of the tax paid for 1976 that is in excess of \$5. The commissioner of public safety shall pay these refunds in the manner provided by section 168.16 as soon as practicable after July 1, 1976.

Sec. 8. <u>The commissioner of public safety shall study other alter-</u> Changes or additions indicated by <u>underline</u> deletions by strikeout native methods of registering motor vehicles except vehicles registered under section 168.017 in order to minimize the difficulties of administration and enforcement in the current registration law. The commissioner shall submit the results of this study and a comprehensive proposal for a new registration system to the legislature at the beginning of the 1977 session.

Sec. 9. <u>Section 4 of this act is effective May 1, 1976.</u> <u>Sections 7</u> and 8 of this act are effective the day following final enactment. The remaining sections of this act are effective November 15, 1976.

Approved March 8, 1976.

CHAPTER 40-H.F.No.1995

An act relating to education; eve protection requirements for certain industrial and scientific courses; defining industrial quality eve protective devices; amending Minnesota Statutes 1974, Section 126.20, Subdivision 6,

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 126.20, Subdivision 6, is amended to read:

Subd. 6. EDUCATION; SCHOOLS AND UNIVERSITIES; EYE PROTECTION. "Industrial quality eye protective devices," as used in this section, shall mean devices meeting the standards of the American Standard Safety Code for Head, Eye, and Respiratory Protection-American National Standard Institute, currently identified as ASA Z2.1-1959 Z87.1-1968.

Approved March 8, 1976.

CHAPTER 41-H.F.No.2170

An act relating to towns; election of officers; submittal of optional plans of town government to electors; amending Minnesota Statutes, 1975 Supplement, Sections 367.03, Subdivision 1; and 367.31, Subdivision 1.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes, 1975 Supplement, Section 367.03, Subdivision 1, is amended to read:

367.03 TOWNS; OFFICERS ELECTED AT ANNUAL MEETING;