

CHAPTER 432—S. F. No. 973

An act to amend Section 2672, General Statutes 1923, as amended by Section 1, Chapter 299, General Laws 1925, and, as amended by Section 1, Chapter 165, General Laws 1927, relating to Motor vehicle taxation.

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

Section 1. Definitions—Classification.—That Section 2672, General Statutes 1923, as amended by Section 1, Chapter 299, General Laws 1925, and, as amended by Section 1, Chapter 165, General Laws 1927, be amended to read as follows:

“2672. Wherever in this act the following terms are used they shall be construed to have the meaning herein ascribed to them:

“Application for Registration” shall have the same meaning as “listing for taxation” and when a motor vehicle is registered it is also listed.

Trucks used for transporting things other than passengers shall be classified and taxed as follows:

Class T shall include all trucks used for transporting agricultural, horticultural, dairy and other farm products from the place of production to the point of shipment, sale or consumption, and shall pay a tax of 2.4% on the base value. Trucks registered in this class may be employed in hauling from the place of delivery of the products specified herein a return load of supplies required for use or consumption on the farm of the owner of the truck.

Class Y shall include all trucks, trailers and semi-trailers used in the business of transporting goods for compensation as common carriers over any public highway in this state between fixed termini or over a regular route, and shall pay a tax of 10% on the base value.

Class X shall include all trucks, trailers, or semi-trailers not included under Class T or Class Y, and shall pay a tax of 3.4% on the base value.

“Commercial Passenger Transportation” shall mean the carriage of passengers for hire between points not wholly within the limits of the same city, village or borough, or of two or more contiguous cities, provided that local bus lines carrying passengers from a railroad station from or to places in the vicinity thereof shall not be construed to be engaged in commercial passenger transportation.

"Highway". Any public thoroughfare for vehicles, including streets in cities, villages and boroughs.

"Motor Vehicles". Any self-propelled vehicle not operated exclusively upon railroad tracks, and any vehicle propelled or drawn by a self-propelled vehicle.

"Owner." Any person, firm, association or corporation owning or renting a motor vehicle, or having the exclusive use thereof, under a lease or otherwise, for a period greater than 30 days.

"Tractor." Any motor vehicle designed or used for drawing other vehicles but having no provision for carrying loads independently.

"Trailer." Any vehicle designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle.

"Semi-Trailer." A vehicle of the trailer type so designed and used in conjunction with a self-propelled vehicle that a considerable part of its own weight or that of its load rests upon and is carried by the towing vehicle.

"Trucks". Any motor vehicle designed or used principally for carrying things other than passengers and includes a motor vehicle to which has been added a cabinet, box, platform, rack or other equipment for the purpose of carrying merchandise other than the person or effects of the passenger.

"Registrar". The registrar of motor vehicles designed in this act.

"Sworn Statement". Any statement required by or made pursuant to the provisions of this act, made under oath administered by an officer authorized to administer oaths.

"Dealer". Any person, firm or corporation engaged in the business of manufacturing, selling or purchasing of motor vehicles who has been registered as such in accordance with the requirements of this act."

Approved April 27, 1929.

CHAPTER 433—S. F. No. 660

An act to provide for the licensing of chauffeurs.

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