

## CHAPTER 58—H. F. No. 130

*An act to amend sub-section (b) of Section 2674, Mason's Minnesota Statutes of 1927, and providing for the refund of personal property taxes on motor vehicles in certain cases.*

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

Section 1. **Rate of tax.**—That Mason's Minnesota Statutes of 1927, Section 2674, Sub-Section (b) be and the same hereby is amended to read as follows:

“(b) Motor Vehicles not subject to taxation as provided in the foregoing section, but subject to taxation as personal property within the State of Minnesota, shall be assessed and valued at 33 1/3 per cent of the true and full value thereof and to be taxed at the rate and in the manner provided by law for the taxation of ordinary personal property; provided, that, if the person against whom any tax has been levied on the ad valorem basis because of any motor vehicle shall, during the calendar year for which such tax is levied, be also taxed under the provisions of this act, then and in that event, upon proper showing, the Minnesota Tax Commission shall grant to the person against whom said ad valorem tax was levied, such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed, and provided further that, if said ad valorem tax upon any automobile has been assessed against a dealer in new and unused motor vehicles, and the tax imposed by this act for the required period is thereafter paid by the owner, then and in that event, upon proper showing, the Minnesota Tax Commission, upon the application of said dealer, shall grant to such dealer against whom said ad valorem tax was levied such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed.”

Section 2. *This act shall take effect and be in force from and after its passage.*

Approved March 14, 1931.

## CHAPTER 59—H. F. No. 149

*An act authorizing and directing the county board of any county in this state having a population of not less than 28,000 nor more than 28,500 as shown by the federal census of 1930 to build and maintain bridges costing not more than three hundred dollars.*