

"5574-2. Artificial lights may be used in spearing carp, dogfish, buffalofish, redhorse, sheepshead, suckers, eelpout and garfish of any size, and whitefish not less than 16 inches in length, in the counties of Houston, Fillmore, Mower, Freeborn, Faribault, Martin, Jackson, Nobles, Rock, Pipestone, Murray, Cottonwood, Watonwan, Blue Earth, Waseca, Steele, Dodge, Olmsted, Winona, Wabasha, Goodhue, Rice, Le Sueur, Nicollet, Brown, Redwood, Lyon, Lincoln, Yellow Medicine, Renville, Sibley, McLeod; Carver, Scott and Dakota from April 15th to June 15th, both dates inclusive, and in the counties of Washington, Ramsey, Hennepin, Wright, Meeker, Kandiyohi, Chippewa, Swift, Lac qui Parle, Big Stone, Traverse, Stevens, Pope, Stearns, Benton, Sherburne, Anoka, Chisago, Isanti, Pine, Kanabec, Mille Lacs, Morrison, Todd, Douglas, Grant, Wilkin, Otter Tail, Wadena, Cass, Crow Wing, Aitkin, Carlton, Hubbard, Becker, Clay, Norman, Mahnomen, Clearwater, Polk, Beltrami, Koochiching, Red Lake, Pennington, Marshall, Itasca, Roseau and Lake of the Woods from May 1st to June 15th both dates inclusive, in all streams or portions of streams, except such streams or parts thereof as the commissioner of game and fish may close by proclamation."

Approved April 14, 1939.

CHAPTER 253—S. F. No. 1008

An act relating to taxation of motor vehicles and amending the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2674 (a).

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

Section 1. Motor vehicle taxation.—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 2674 (a) is hereby amended so as to read as follows:

"2674. (a) Motor vehicles, except as set forth in Section 2 hereof, using the public streets or highways in the State of Minnesota shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and shall be privileged to use the public streets and highways, on the basis and at the rates for each calendar year as follows:

Motor vehicles for carrying passengers and hearses, . . .
2.2 per cent of value.

Provided that the minimum tax on all passenger motor vehicles under 2,000 pounds weight, except as hereinafter provided, shall be . . . \$5.00 and the minimum tax on all passenger motor vehicles 2,000 pounds and over in weight shall be . . . \$7.50.

Two-wheel trailers of less than 1,000 pounds capacity, used only with pleasure vehicles, and not employed in the transportation of passengers or goods for hire, shall not be subject to taxation as motor vehicles.

The tax on class "T" trucks with carrying capacity of less than 2,000 pounds, shall be 1.2 per cent on the base value.

The tax on class "T" trucks with carrying capacity of 2,000 pounds and less than 3,000 pounds, shall be 1.44 per cent on the base value.

The tax on Class "T" trucks with carrying capacity of 3,000 pounds and over, shall be 2.4 per cent on the base value.

Provided, however, that the tax on Class "T" trucks with carrying capacity of less than 3,000 pounds shall be 1.92 per cent on the base value during the first and second years of vehicle life.

all Provided that the minimum tax on all Class "T" and "X" trucks, and tractors of one ton and under manufacturers' rated carrying or hauling capacity shall be \$7.50, except that the minimum tax, on trucks converted from passenger vehicles, including those converted by the factory or a dealer by adding a pick-up box to a passenger vehicle before it was used as a passenger vehicle, shall be the same as the minimum on the passenger vehicle from which they were converted and the ~~minimum tax on~~ trucks and tractors of over one ton and under two tons manufacturers' rated carrying or hauling capacity *used only as permitted under Class "T" shall be \$10.00 and the minimum tax on trucks and tractors of over one ton and under two tons manufacturers' rated carrying or hauling capacity used only as permitted under Class "X" shall be \$15.00,* and minimum tax on all trucks and tractors of two tons or over and under three tons manufacturers' rated carrying or hauling capacity shall be \$30.00 and the minimum tax on all trucks and tractors of three tons or over and under four tons manufacturers' rated carrying or hauling capacity shall be \$60.00 and the minimum tax on all trucks and tractors of four tons or over and under five tons manufacturers' rated carrying or hauling capacity shall be \$85.00, and the minimum tax on all trucks and tractors of five tons and over and under six tons

manufacturers' rated carrying or hauling capacity shall be \$125.00, and the minimum tax on all trucks and tractors of six tons and over manufacturers' rated carrying or hauling capacity shall be \$150.00, and the minimum tax on trailers and semi-trailers shall be \$2.00 for each ton or fraction thereof of such capacity.

The tax on Class "T" trucks as defined shall be 2.4 *per cent* on the base value.

The tax on Class "X" trucks as defined shall be 3.4 *per cent* on the base value.

The tax on Class "Y" trucks used in intrastate commerce shall be as provided in section (a)-1 hereof.

The tax on Class "Y" trucks used exclusively in interstate commerce shall be as provided in section (a)-3 hereof.

Busses and carriers of passengers for hire engaged in commercial passenger transportation, other than taxicabs and vehicles engaged in livery business. . . . *ten per cent* of value, provided that the minimum tax on all commercial passenger busses of over 15-passenger seating capacity shall be \$350.00, and on those of 15-passenger and less and over five-passenger seating capacity, other than taxicabs and vehicles engaged in livery business shall be \$250.00. . . .

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Motorcycles without side car. . . . \$3.00. Motorcycles, side car additional. . . . \$2.00.

Motor vehicles specially equipped for operation over snow and used exclusively for such purpose. . . . \$3.00 if weighing one ton or less, and an additional \$2.00 for each additional ton or fraction thereof.

Value until the end of the first calendar year of vehicle life construing the year of the model designation as the first year of such life shall be construed to mean the "base price for taxation" as hereinafter defined.

For the purpose of fixing a base price for taxation from which depreciation in value at a fixed percentum per annum can be computed, such price is defined as follows:

The base price for taxation of a motor vehicle of which a similar or corresponding model, as defined in section 21 of this act, was being manufactured on October 1 preceding the year for which the tax is levied, shall be the manufacturers' list price of such similar or corresponding model in effect on such

October 1. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such October 1 shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such October 1 shall be the price fixed by the Registrar as a reasonable manufacturers' list price at the factory on such October 1 if such vehicle has been then manufactured at prevailing costs.

After the first year of vehicle life the base value for taxation purposes shall be reduced as follows: ten per cent the second year, and 15 per cent the third and each succeeding year thereafter, but in no event shall such tax be reduced below the minimum.

When a motor vehicle shall become first subject to taxation between June 30 and October 1, the tax for the remainder of the calendar year shall be one-half the tax for a whole year.

When a motor vehicle shall become first subject to taxation after September 30 and on or before December 31, the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year."

Sec. 2. Application of act.—This act shall apply to and govern motor vehicle taxes for the year 1939, whether paid prior to or after the passage of this act; and in case any person shall have paid the tax upon a motor vehicle in excess of the amount required in section 1 hereof, he shall be entitled to a refund of such excess, and the secretary of state is authorized to pay all such refunds.

Approved April 14, 1939.

CHAPTER 254—S. F. No. 1069

An act authorizing certain cities to build, equip, and operate hospitals and to issue certificates of indebtedness therefor, redeemable only in hospital service; also to establish hospital boards.

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

Section 1. Certain cities may equip, erect and operate hospitals.—Any city organized and existing in accordance with the Constitution of Minnesota, Section 36, Article 4, which