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REVISOR OF STATUTES

**SESSION LAWS**  
OF THE  
**STATE of MINNESOTA**

PASSED DURING THE  
**FIFTY-FOURTH SESSION**

OF THE  
**STATE LEGISLATURE**

AT THE SESSION COMMENCING

JANUARY 2, 1945

INCLUDING SESSION LAWS ENACTED AT AN

**EXTRA SESSION**

OF THE  
**FIFTY-THIRD LEGISLATURE**

MARCH 8-11, 1944

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PUBLISHED BY  
T. G. DRISCOLL  
COMMISSIONER OF ADMINISTRATION

The headnote in **bold-face type** preceding each section is not a part of the section but is inserted because so required by statute.

*Italics* are used to show the new matter inserted in the statutes by amendment.

**STATE OF MINNESOTA  
EXECUTIVE DEPARTMENT****PROCLAMATION**

WHEREAS, the Honorable Mike Holm, Secretary of State, and Chairman of the State Canvassing Board, has certified to me that the amendment proposed by the Legislature in Chapter 666, Laws of 1943, relating to Air Navigation Facilities and Taxation, amending the constitution by adding thereto a new article, to be known as Article 19, received at the General Election held on November 7, 1944, the following vote from 1,195,397 ballots cast:

Yes—737,091

No—264,149

and the majority of all electors voting at said election having voted for its adoption, said amendment was therefore declared duly adopted.

Said amendment reads as follows:

“FOR AN ACT proposing an amendment to the Constitution of the State of Minnesota permitting the state to construct, improve, maintain, and operate, and assist in constructing, improving, maintaining, and operating airports and other air navigation facilities; to expend monies, including monies appropriated by the Legislature, and to incur debts and to issue bonds, for such purposes; authorizing the levy of an excise tax on fluids and other means or instrumentalities used for aircraft and airport power purposes, or the business of selling or dealing therein, and taxes on aircraft in lieu of personal property taxes.

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

Section 1. An amendment to the Constitution of the State of Minnesota is hereby proposed to the people of the state of Minnesota, for their approval or rejection, which amendment, if adopted, shall be known as Article 19 of the Constitution of the state of Minnesota, which proposed amendment reads as follows:

## ARTICLE 19

Section 1. The state may construct, improve, maintain, and operate and may assist counties, cities, towns, villages, boroughs, and public corporations in constructing, improving, maintaining, and operating airports and other air navigation facilities.

Sec. 2. For the purpose of carrying on or assisting in carrying on such work it may expend monies, including such monies as the legislature may see fit to appropriate, may incur debts, and may issue and negotiate bonds to provide money therefor. The provisions of Section 5 of Article 9 of the Constitution shall not apply to the provisions of this section, and the purposes for which the credit of the state may be given or loaned as herein provided are declared to be public purposes.

Sec. 3. The state may levy a state excise tax upon any fluid or other means or instrumentalities, or the business of dealing in, selling, or producing any or all thereof, used in producing or generating power for propelling aircraft of any kind now known or hereafter invented, or for propelling or operating motor or other vehicles, or other equipment used for airport purposes and not used on the public highways of this state.

Sec. 4. The legislature is hereby authorized to provide, by law, for the taxation of aircraft using the air space overlying the State of Minnesota and the airports thereof, including any contrivance, now known or hereafter invented, used or designed for navigation of or flight in the air, on a more onerous basis than other personal property; provided, however, that any such tax on aircraft shall be in lieu of all other taxation thereon, and except that the legislature may impose such tax upon aircraft of companies paying taxes under any gross earnings system of taxation, and upon the right to use such aircraft in the air space overlying the State of Minnesota and upon the airports thereof, notwithstanding the fact that earnings from such aircraft may be included in the earnings of such companies upon which such gross earnings taxes are computed. Any such law may, in the discretion of the legislature, provide for the exemption from taxation of any aircraft owned by a nonresident of the state and transiently or temporarily using the air space overlying the State of Minnesota or the airports thereof.

Sec. 5. Any and all provisions of the Constitution of the State of Minnesota inconsistent with the provisions of this article are hereby repealed, so far, but only so far, as the same prohibit or limit the power of the legislature to enact laws authorizing or permitting the doing of the things hereinbefore authorized.

Sec. 6. This proposed amendment shall be submitted to the people of this state for their approval or rejection at the general election for the year 1944, in the manner provided by law for submission of amendments to the Constitution, and the votes thereon shall be counted, canvassed, and the result thereof proclaimed, as provided by law. The ballots used at such election shall have printed thereon the following:

“ Shall the Constitution be amended by adding thereto a new article, to be known as Article 19, permitting the state to construct, improve, maintain, and operate, and assist in constructing, improving, maintaining, and operating airports and other air navigation facilities; to expend monies, including monies appropriated by the legislature, and to incur debts and issue bonds, for such purposes; authorizing the levy of an excise tax on fluids and other means or instrumentalities used for aircraft and airport power purposes, or the business of selling or dealing therein, and taxes on aircraft in lieu of personal property taxes.’ ”

NOW THEREFORE, I, Edward J. Thye, Governor of the State of Minnesota, by virtue of the authority vested in me by law, do hereby publish and proclaim that said amendment has been duly ratified and adopted as provided by the constitution and laws of the State of Minnesota.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Minnesota to be affixed at the State Capitol in St. Paul, this 24th day of November, 1944.

(Great Seal)

EDWARD J. THYE  
Governor of Minnesota

ATTEST:

MIKE HOLM  
Secretary of State