

Sec. 12. Minnesota Statutes 1949, Section 412.851, is amended to read:

412.851 Vacation of streets. The council may by resolution vacate any street or alley or part thereof on petition of a majority of the owners of land abutting on the street or alley or part thereof to be vacated. No such vacation shall be made unless it appears for the interest of the public to do so after a hearing preceded by two weeks' published and posted notice. *After a resolution of vacation is adopted, the clerk shall prepare and present to the proper county officers a notice of completion of the proceedings in accordance with section 117.19.*

Sec. 13. Minnesota Statutes 1949, Section 412.861, Subdivision 1, is amended to read:

412.861 Ordinance prosecution. Subdivision 1. **Complaint.** All prosecutions for violation of ordinances shall be brought in the name of the village upon complaint and warrant as in other criminal cases. If the accused be arrested without a warrant, a written complaint shall thereafter be made, to which he shall be required to plead, and a warrant shall issue thereon. The warrant and all other process in such cases shall be directed to the village marshal, or the sheriff or any constable of the county or village.

Approved April 24, 1953.

CHAPTER 736—H. F. No. 1568

[Not Coded]

An act creating a commission to make a complete study and investigation of the present tax structure of the State of Minnesota, recommend a new over-all tax structure for the state, recommend revision and recodification of present tax laws, including recommendation for Constitutional amendments, if necessary, in accordance with such plan, authorizing the acceptance of gifts and contributions to be used in connection with such investigation, and making an appropriation therefor.

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

Section 1. Interim tax commission created. A commission is hereby created to make a study of the present tax structure of the state, including but not limited to income taxes, excise and occupation taxes, general property taxes on real and personal property, gross earnings taxes, inheritance

and gift taxes, aircraft and aviation taxes, bank taxes, and iron ore taxes; recommend an over-all tax structure which will produce the necessary income with a minimum of duplication and hardship on individuals, particularly those in lower income brackets, and which will create a friendly, healthy atmosphere for present and future industries; recommend revision and recodification of present tax laws, including such constitutional amendments as may be necessary to give effect to the over-all plan; make any other studies or investigations relating to a desirable tax structure as may be necessary in pursuing the above objectives, including but not limited to the theory of dedicated funds.

Sec. 2. Members to serve without pay. The commission shall consist of not more than 15 members, ten of whom shall be members of the legislature, consisting of five members from the House of Representatives who shall be appointed by the Speaker of the House and five members from the Senate who shall be appointed by the Committee on Committees and five members who shall be appointed by the governor and who shall be citizens of this state who have experience and an interest in matters of taxation, who are representative of various segments and interests of the population of the state, including but not limited to agriculture, education, labor, finance, mining, forestry, transportation and all industry, trade and commerce in general. Appointments to the commission shall be made following the passage of this act and vacancies existing or occurring shall be filled by the appointing power. The members of this commission shall serve without compensation.

Sec. 3. Report to Legislature. The commission is authorized to act from the time its members are appointed until the commencement of the next regular session of the state legislature, and it shall make and file a report of its findings and recommendations to the governor not later than December 1, 1954.

Sec. 4. Meetings; investigatory powers. The commission shall have the authority and power to hold meetings and hearings at such times and places as it may designate, and it shall have such power to examine such existing financial statements and records in the offices of the state treasurer and other state officers as may be required to accomplish the purposes set forth in this act. The commission shall elect a chairman, vice-chairman, and such other officers and committees from its membership as it may deem necessary.

Sec. 5. Acceptance of gifts. The commission is empowered to accept gifts or contributions with which to help defray the expenses of the commission. Any offer of gifts or

contributions shall be in writing, shall impose no conditions whatsoever upon the commission, and the acceptance of such gift or contribution shall be by majority vote of the commission. All gifts or contributions so made and accepted shall be deposited to the credit of the appropriation provided by this act.

Sec. 6. **Actual expenses, reimbursement.** Members of the commission, while serving without pay, shall be allowed and paid their actual traveling and other expenses necessarily incurred in the performance of their duties. The commission may employ clerical and professional aid and assistance; may purchase stationery and other supplies, and do all things reasonably necessary in carrying out the purpose of this act.

Sec. 7. **Appropriation.** In addition to any gifts or contributions which may be received in connection with the foregoing section 5, there is hereby appropriated out of any monies in the state treasury, not otherwise appropriated, \$25,000, or so much thereof as may be necessary to pay expenses incurred by the commission. For the payment of such expenses the commission shall draw its warrants upon the state treasurer, which warrants shall be signed by the chairman and at least two other members of the commission and the state auditor shall then approve and the state treasurer pay such warrants as and when presented. A general statement of all receipts and expenditures shall be included with the commission's report.

Approved April 24, 1953.

CHAPTER 737—H. F. No. 1706

An act relating to taxation and registration of motor vehicles, amending Minnesota Statutes 1949, Section 168.013, by adding a new subdivision thereto.

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

Section 1. Minnesota Statutes 1949, Section 168.013, is amended by adding a new subdivision thereto to read as follows:

Subd. 13 in MS '53
 Subd. 12. Reduction of registered gross weights. Whenever a motor vehicle registered in the gross weight class is sold during the calendar year for which the tax has been paid, the registrar may upon application of the seller reduce the registered gross weight of such motor vehicle to a lower gross weight provided such application is also accompanied by an application of the buyer to register or transfer the regis-