

168.011 MOTOR VEHICLES; REGISTRATION; TAXATION

CHAPTER 168. MOTOR VEHICLES; REGISTRATION; TAXATION;  
SALES; DEALERS; CHAUFFEURS

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168.011 Definitions

[For text of subds. 1 to 12, see M.S.1971]

**Subd. 13. Traller.** "Trailer" means any vehicle designed for carrying property or passenger on its own structure and for being drawn by a motor vehicle but shall not include a trailer drawn by a truck-tractor semitrailer combination.

[1973 c 546 s 1]

**Subd. 14. Semi-trailer.** "Semi-trailer" means a vehicle of the trailer type so designed and used in conjunction with a truck-tractor that a considerable part of its own weight or that of its load rests upon and is carried by the truck-tractor and shall include a trailer drawn by a truck-tractor semitrailer combination.

[1973 c 546 s 2]

[For text of subd. 15, see M.S.1971]

**Subd. 16. Gross weight.** "Gross weight" means the actual unloaded weight of the vehicle, either a truck or tractor, or the actual unloaded combined weight of a truck-tractor and semitrailer or semitrailers, or of the truck-tractor, semitrailer and one additional semitrailer, fully equipped for service, plus the weight of the maximum load which the applicant has elected to carry on such vehicle or combined vehicles. The term gross weight applied to a truck used for towing a trailer means the unloaded weight of the truck, fully equipped for service, plus the weight of the maximum load which the applicant has elected to carry on such truck, including the weight of such part of the trailer and its load as may rest upon the truck. The term gross weight applied to school buses means the weight of the vehicle fully equipped with all fuel tanks full of fuel, plus the weight of the passengers and their baggage computed at the rate of 100 pounds per passenger seating capacity, including that for the driver. The term gross weight applied to other buses means the weight of the vehicle fully equipped with all fuel tanks full of fuel, plus the weight of passengers and their baggage computed at the rate of 150 pounds per passenger seating capacity, including that for the driver. For bus seats designed for more than one passenger, but which are not divided so as to allot individual seats for the passengers that occupy them, allow two feet of its length per passenger to determine seating capacity. The term gross weight applied to a truck, truck-tractor or a truck used as a truck-tractor used exclusively by the owner thereof for transporting unfinished forest products or used by the owner thereof to transport agricultural, horticultural, dairy and other farm products including livestock produced or finished by the owner of the truck and any other personal property owned by the farmer to whom the license for such truck is issued, from the farm to market, and to transport property and supplies to the farm of the owner, as described in section 168.011, subdivision 17, shall be the actual weight of the truck, truck-tractor or truck used as a truck-tractor or the combined weight of the truck-tractor and semitrailer plus the weight of the maximum load which the applicant has elected to carry on such vehicle or combined vehicles and shall be li-

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censed and taxed as provided by section 168.013, subdivision 1c. The term gross weight applied to a truck-tractor or a truck used as a truck-tractor used exclusively by the owner thereof for towing an equipment dolly shall be the actual weight of the truck-tractor or truck used as a truck-tractor plus the weight of such part of the equipment dolly and its load as may rest upon the truck-tractor or truck used as a truck-tractor, and shall be licensed separately and taxed as provided by section 168.013, subdivision 1e, and the equipment dolly shall be licensed separately and taxed as provided in section 168.013, subdivision 1d, which is applicable for the balance of the weight of the equipment dolly and the balance of the maximum load the applicant has elected to carry on such combined vehicles. The term "equipment dolly" as used in this subdivision means a heavy semitrailer used solely by the owner thereof to transport his construction machinery, equipment, implements and other objects used on a construction project, but not to be incorporated in or to become a part of a completed project.

[1973 c 218 s 1; 1973 c 546 s 3]

(NOTE: This subdivision is effective November 15, 1975, for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

**Subd. 17. Farm truck.** "Farm truck" means all single unit trucks, truck-tractors, tractors, semitrailers, and trailers used by the owner thereof to transport agricultural, horticultural, dairy, and other farm products, including livestock, produced or finished by the owner of the truck, and any other personal property owned by the farmer to whom the license for such truck is issued, from the farm to market, and to transport property and supplies to the farm of the owner. Trucks, truck-tractors, tractors, semitrailers, and trailers registered as "farm trucks" may be used by the owner thereof to occasionally transport unprocessed and raw farm products, not produced by the owner of the truck, from the place of production to market when such transportation constitutes the first haul of such products, and may be used by the owner thereof, either farmer or logger who harvests and hauls forest products only, to transport logs, pulpwood, lumber, chips, railroad ties and other raw and unfinished forest products from the place of production to an assembly yard or railhead when such transportation constitutes the first haul thereof, provided that the owner and operator of such vehicle transporting planed lumber shall have in his immediate possession a statement signed by the producer of such lumber designating the governmental subdivision, section and township where such lumber was produced and that this haul, indicating the date, is the first haul thereof.

"Farm trucks" shall also include only single unit trucks, which, because of their construction, cannot be used for any other purpose and are used exclusively to transport milk and cream enroute from farm to an assembly point or place for final manufacture, and for transporting milk and cream from an assembly point to a place for final processing or manufacture. This section shall not be construed to mean that the owner or operator of any such truck cannot carry on his usual accommodation services for his patrons on regular return trips, such as butter, cream, cheese, and other dairy supplies.

[1973 c 218 s 2]

(NOTE: This subdivision is effective November 15, 1975, for the year 1976, and subsequent years. See Laws 1973, Chapter 218, Section 10.)

[For text of subds. 18 to 23, see M.S.1971]

**Subd. 24.** [Repealed, 1973 c 218 s 9]

(NOTE: Repealed effective November 15, 1975 for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

[For text of subd. 25, see M.S.1971]

168.012 MOTOR VEHICLES; REGISTRATION; TAXATION

168.012 Vehicles exempt from license fees

Subdivision 1. Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the state, or any political subdivision thereof, or vehicles owned and used exclusively by educational institutions and used solely in the transportation of pupils to and from such institutions, shall be exempt from the provision of this chapter requiring payment of tax or registration fees. Vehicles owned by the federal government, municipal fire apparatus, police patrols and ambulances, the general appearance of which is unmistakable, shall not be required to register or display number plates. Vehicles used in general police work shall be registered and shall display passenger vehicle classification license number plates which shall be furnished by the registrar at cost. All other motor vehicles shall be registered and display tax exempt number plates which shall be furnished by the registrar at cost. All vehicles required to display tax exempt number plates shall have the name of the state department or public subdivision on the vehicle plainly printed on both sides thereof in letters not less than 2½ inches high, one inch wide and of a ⅜ inch stroke; except that each state hospital and institution for the mentally ill and mentally retarded may have one vehicle without the required printing on the sides of the vehicle. Such printing shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality of paint that will endure throughout the term of the registration. The printing must be on a part of the vehicle itself and not on a removable plate or placard of any kind and shall be kept clean and visible at all times. The owner of any such vehicle desiring to come under the foregoing exemption provisions shall first notify the chief of the state trunk highway patrol who shall provide suitable seals and cause the same to be affixed to any such vehicle.

[1973 c 83 s 1; 1973 c 208 s 1]

NOTE: Section 168.012, Subdivision 1, was also amended by Laws 1973, Chapter 83, Section 1, to read as follows:

"Section 1, Minnesota Statutes 1971, Section 168.012, Subdivision 1, is amended to read:

168.012 [Vehicles exempt from license fees.] Subdivision 1. Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the state, or any political subdivision thereof, or vehicles owned and used exclusively by educational institutions and used solely in the transportation of pupils to and from such institutions, shall be exempt from the provision of this chapter requiring payment of tax or registration fees, but all such vehicles except those owned by the federal government, municipal fire apparatus, police patrols and ambulances, the general appearance of which is unmistakable, shall be registered as herein required and display tax exempt number plates furnished by the registrar at cost. In the case of vehicles used in general police work and passenger vehicles, station wagons, and buses owned or operated by the department of corrections, the passenger vehicle classification license number plates shall be displayed and furnished by the reg-

istrar at cost; but the exemption herein provided shall not apply to any vehicles, except such vehicles used in general police work, and buses owned and used by the state hospitals and institutions for the mentally ill and mentally retarded or epileptic, and passenger vehicles, station wagons, and buses owned or operated by the department of corrections, unless the name of the state department or political subdivision owning such vehicle shall be plainly printed on both sides thereof in letters not less than 2½ inches high, one inch wide and of a ⅜ inch stroke. Such printing shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality of paint that will endure throughout the term of the registration. The printing must be on a part of the vehicle itself and not on a removable plate or placard of any kind and shall be kept clean and visible at all times. The owner of any such vehicle desiring to come under the foregoing exemption provisions shall first notify the chief of the state trunk highway patrol who shall provide suitable seals and cause the same to be affixed to any such vehicle."

[For text of subds. 2 to 8, see M.S.1971]

Subd. 9. Mobile homes shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the motor vehicle tax provisions of this chapter. Mobile homes shall be taxed as personal property. The provisions of Minnesota Statutes 1957, Section 272.02 or any other act providing for tax exemption shall be inapplicable to mobile homes, except such mobile homes as are held by a licensed dealer and exempted as invento-

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ry. House trailers not used on the highway during any calendar year shall be taxed as mobile homes if occupied as human dwelling places.

[1973 c 549 s 1]

### 168.013 Rate of tax

**Subdivision 1. Computation.** Motor vehicles, except as set forth in section 168.012, using the public streets or highways in the state, 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 except gross earnings taxes paid by companies subject or made subject thereto, and shall be privileged to use the public streets and highways, on the basis and at the rate for each calendar year as hereinafter provided.

**Subd. 1a.** [Repealed, 1973 c 218 s 9]

(NOTE: Repealed effective November 15, 1975 for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

**Subd. 1a. Passenger automobiles; ambulances; hearses.** On passenger automobiles, ambulances, and hearses, except as otherwise provided, the tax shall be \$10 plus an additional tax equal to 1.25 percent of the base value. Subject to the classification provisions herein, "base value" means the manufacturer's suggested retail price of the vehicle including destination charge as reflected on the price listing affixed to the vehicle in conformity with 15 U. S.C. 1231 to 1233 (Public Law 85-506) or otherwise suggested by the manufacturer or determined by the registrar if no suggested retail price exists, and shall not include the cost of each accessory or item of optional equipment separately added to the vehicle and the suggested retail price.

If the registrar is unable to determine the base value because the vehicle is specially constructed, or for any other reason, he may establish such value upon the cost price to the purchaser or owner as evidenced by a certificate of cost but not including Minnesota sales or use tax or any local sales or other local tax.

The registrar shall classify every vehicle in its proper base value class as follows:

FROM	TO
\$ 0	\$199.99
200	399.99

and thereafter a series of classes successively set in brackets having a spread of \$200 consisting of such number of classes as will permit classification of all vehicles.

The base value for purposes of this section shall be the middle point between the extremes of its class.

The registrar shall establish the base value, when new, of every passenger automobile, ambulance and hearse registered prior to the effective date of Extra Session Laws 1971, Chapter 31, using list price information published by the manufacturer or any nationally recognized firm or association compiling such data for the automotive industry. If the registrar is unable to ascertain the base value of any registered vehicle in the foregoing manner, he may use any other available source or method. The tax on all previously registered vehicles shall be computed upon the base value thus determined taking into account the depreciation provisions of Extra Session Laws 1971, Chapter 31.

The annual additional tax computed upon the base value as provided herein, during the first year of vehicle life shall be computed upon 100 percent of the base value; for the second year, 90 percent of such value; for the third year, 75 percent of such value; for the fourth year, 60 percent of such value; for the fifth year, 45 percent of such value; for the sixth year, 35 percent of such value; for the seventh year, 30 percent of such value; for the eighth

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year, 20 percent of such value; for the ninth year, 15 percent of such value; for the tenth year, 10 percent of such value; for the eleventh and each succeeding year, the sum of \$2.

(NOTE: See Laws 1973, Chapter 218, Section 10 for effective date.)

**Subd. 1b. Motorcycles.** On motorcycles the tax is \$5, which includes the surtax provided for in subdivision 14.

**Subd. 1c. Farm trucks.** On farm trucks, the tax shall be based on total gross weight and shall be 30 percent of the Minnesota base rate prescribed by subdivision 1e under Schedule I during each of the first six years of vehicle life, but in no event less than \$15, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10. In addition to such gross weight tax imposed on a truck-tractor or truck used as a truck-tractor, each semitrailer shall be taxed an annual flat fee of \$10.

**Subd. 1d. Trailers.** On trailers the tax shall be based on total gross weight and shall be 30 percent of the Minnesota base rate prescribed in subdivision 1e, Schedule I, but in no event less than \$2.

**Subd. 1e. Trucks; tractors; combinations; exceptions.** On all trucks and tractors except those in this chapter defined as farm trucks, and urban trucks, and on all truck-tractor and semi-trailer combinations except those defined as farm combinations and urban combinations, the tax based on total gross weight during the first six years of vehicle life shall be graduated according to Schedule I of the Minnesota base rate prescribed in this subdivision, but in no event less than \$22, and during the seventh and succeeding years of vehicle life the tax shall be graduated according to Schedule II of this subdivision, but in no event less than \$13.

### MINNESOTA BASE RATE

Scheduled taxes include five percent surtax provided for in section 168.013, subdivision 14

TOTAL GROSS WEIGHT IN POUNDS	SCHEDULE I Tax	SCHEDULE II Tax
A 0- 1,500	\$ 5.00	\$ ———
B 1,501- 3,000	9.00	———
C 3,001- 4,500	14.00	8.00
D 4,501- 6,000	19.00	11.00
E 6,001- 9,000	28.00	17.00
F 9,001-12,000	39.00	23.00
G 12,001-15,000	62.00	37.00
H 15,001-18,000	86.00	52.00
I 18,001-21,000	114.00	68.00
J 21,001-27,000	158.00	95.00
K 27,001-33,000	230.00	138.00
L 33,001-39,000	320.00	192.00
M 39,001-45,000	420.00	252.00
N 45,001-51,000	540.00	324.00
O 51,001-57,000	690.00	414.00
P 57,001-63,000	830.00	498.00
Q 63,001-69,000	970.00	582.00
R 69,001-75,000	1,050.00	630.00

For each vehicle with a gross weight in excess of 75,000 pounds the tax shall be \$36 for each ton or fraction thereof in excess of 75,000 pounds, subject to provisions of section 168.013, subdivision 12.

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Provided however, that on all trucks, except those in this chapter defined as farm trucks and urban trucks, having a gross weight in excess of 18,000 pounds but less than 27,001 pounds, the tax shall be:

(a) For the registration year 1976, 70 percent of the applicable Schedule I or Schedule II of this subdivision;

(b) For the registration year 1977, 80 percent of the applicable Schedule I or Schedule II of this subdivision;

(c) For the registration year 1978, 90 percent of the applicable Schedule I or Schedule II of this subdivision;

(d) For the registration year 1979 and thereafter, 100 percent of the applicable Schedule I or Schedule II of this subdivision.

On vehicles having a gross weight in excess of 27,000 pounds, and used for the transportation of livestock or unprocessed and raw farm products shall be taxed at 90 percent of the Minnesota base rate prescribed by this subdivision under Schedule I during each of the first six years of vehicle life and during the seventh and succeeding years of vehicle life as taken from Schedule II, provided the gross receipts derived from such use equal or exceed 60 percent of the owner's total gross receipts from the operation of such vehicle during the 12 month period immediately preceding the date set by law for the reregistration of such vehicle. The owner shall furnish such information as the registrar may require, including sworn statements of fact, and the registrar shall thereupon determine whether such owner comes within the provisions of this paragraph.

If an owner has not used such vehicle for the transportation of livestock or unprocessed and raw farm products so as to be able to report gross receipts for the 12 month period as herein set forth, he may, nevertheless, apply for registration hereunder and pay the reduced tax and the registrar shall, after consideration of the established facts, determine whether such owner is entitled to have such registration approved.

If an owner fails to operate under the conditions and limitations herein set forth, he shall immediately notify the registrar of such fact and pay the difference between the scheduled gross weight tax and the reduced tax proportionate to the number of months remaining in the year,  $\frac{1}{12}$  of the difference for each month or fraction thereof, beginning with the month in which such operations were discontinued or changed.

If an owner first uses such vehicle for the transportation of livestock and unprocessed and raw farm products after the tax becomes due without reduction, no adjustment of refund of tax shall be made during that calendar year for reasons of transporting livestock and unprocessed and raw farm products.

All truck-tractors except those herein defined as farm and urban truck-tractors shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of such truck-tractor and any semi-trailer or semitrailers which the applicant proposes to combine with the truck-tractor. In addition, to such gross weight tax imposed on the truck-tractor, each semi-trailer shall be taxed an annual flat fee of \$10.

Urban trucks include only all trucks and all truck-tractors and semi-trailers used exclusively in transporting property within the metropolitan area consisting of Hennepin, Ramsey, Scott, Dakota, Anoka, Washington and Carver counties, or within the corporate limits of any city, village or borough or contiguous cities and villages. For the purposes of this clause a land area ceded to the United States of America under General Laws 1889, Chapter 57, is a village. The vehicle shall not be operated outside the metropolitan area or corporate limits of such city, village, or borough or contiguous cities and villages, or within one mile of cities of the first and second class; except that the registrar may, by special permit, authorize the permanent removal of such vehicle from any registration area to another. The license plates issued therefor shall be plainly marked. On urban trucks and combinations the tax shall be based on total gross weight and shall be 30 percent of the Minnesota

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base rate prescribed in this subdivision under Schedule I during each of the first six years of vehicle life, but in no event less than \$15, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10. In addition to such gross weight tax imposed on the truck-tractor, each semitrailer shall be taxed an annual flat fee of \$10. Provided that on vehicles used by an authorized local cartage carrier operating under a permit issued pursuant to section 221.296 and whose gross transportation revenue consist of at least 60 percent obtained solely from local cartage carriage, shall be taxed at 90 percent of the prescribed urban truck and combination rates for the life of the vehicle during each year such vehicle is used, provided that the gross revenues obtained from transportation services is obtained from local cartage carriage is at least 60 percent of all revenue obtained from transportation services by said person; and provided further, that said tax shall in no event be less than \$10.

**Subd. 1f. Intercity buses.** On all intercity buses, the tax during each the first two years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

Gross Weight of Vehicle	Tax
Under 6,000 lbs. ....	\$125
6,000 to 8,000 lbs., incl. ....	125
8,001 to 10,000 lbs., incl. ....	125
10,001 to 12,000 lbs., incl. ....	150
12,001 to 14,000 lbs., incl. ....	190
14,001 to 16,000 lbs., incl. ....	210
16,001 to 18,000 lbs., incl. ....	225
18,001 to 20,000 lbs., incl. ....	260
20,001 to 22,000 lbs., incl. ....	300
22,001 to 24,000 lbs., incl. ....	350
24,001 to 26,000 lbs., incl. ....	400
26,001 to 28,000 lbs., incl. ....	450
28,001 to 30,000 lbs., incl. ....	500
30,001 and over ....	550

During each of the third and fourth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37½ percent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 percent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$175 for a vehicle of over 25 passenger seating capacity and not less than \$125 for a vehicle of 25 passenger and less seating capacity.

On all intracity buses operated by an auto transportation company in the business of transporting persons for compensation as a common carrier and operating within the limits of cities having populations in excess of 200,000 inhabitants, the tax during each year of the vehicle life of each such bus shall be \$40; on all of such intracity buses operated in cities, villages or boroughs, having a population of less than 200,000 and more than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$10; and on all of such intracity buses operating in cities, villages or boroughs having a population of less than 70,000 inhabitants, the tax during each year of vehicle life of each bus shall be \$2.

On all other buses the tax during each of the first three years of the vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule: Where the gross weight of the vehicle is 6,000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6,000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds. Where the gross weight of the vehicle is more than 8,000 pounds and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of

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\$10 per ton for each ton or major portion in excess of 8,000 pounds. Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds. Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000 pounds, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds. Where the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an additional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

During each of the fourth, fifth and sixth years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

During each of the seventh, eighth and ninth years of vehicle life, the tax shall be 60 percent of the foregoing scheduled tax but in no event less than \$16 per vehicle.

During the tenth and succeeding years of vehicle life, the tax shall be 40 percent of the foregoing scheduled tax but in no event less than \$12 per vehicle.

**Subd. 1g. Recreational vehicles.** Recreational vehicles shall be separately licensed and taxed annually on the basis of total gross weight at 100 percent of the Minnesota base rate prescribed in subdivision 1e of this section under Schedule I during each of the first six years of vehicle life, but in no event less than \$15, and during the seventh and succeeding years of vehicle life as taken from Schedule II, but in no event less than \$10.

The annual tax on a slip-in camper as defined in section 168.011, subdivision 25, shall be as provided for recreational vehicles unless such owner elects to register such slip-in camper as a truck. If the owner elects to register such slip-in camper as a truck, the annual tax shall be either the tax imposed for recreational vehicles or the tax imposed for trucks on the basis of gross weight in clause (5) of this subdivision, whichever is higher. Notwithstanding any law to the contrary, all trailers and semitrailers taxed pursuant to this section shall be exempt from any wheelage tax now or hereafter imposed by any political subdivision or political subdivisions.

[1973 c 218 s 3]

(NOTE: See Laws 1973, Chapter 218, Section 10 for effective date.)

[For text of subd. 2, see M.S.1971]

**Subd. 3. Application; cancellation; excessive gross weights forbidden.** The applicant for all licenses based on gross weight shall state in writing upon oath, among other things, the unloaded weight of such vehicle or trailer and the maximum load the applicant proposes to carry thereon, the sum of which shall constitute the gross weight upon which the license tax shall be paid, but in no case shall the declared gross weight upon which the tax is paid be less than 1½ times the declared unloaded weight of the vehicle or trailer to be registered, except recreational vehicles taxed under subdivision 1g and school buses under subdivision 18.

The gross weight of no vehicle or trailer shall exceed the gross weight upon which the license tax has been paid by more than four percent or 1000 pounds, whichever is greater.

The gross weight of the vehicle or trailer for which such license tax is paid shall be indicated by a distinctive character on the license plate or plates except as provided in subdivision 12 and the plate or plates shall be kept clean and clearly visible at all times.

The owner, driver, or user of a vehicle or trailer upon conviction for transporting a gross weight in excess of the gross weight for which it was registered or for operating a vehicle with an axle weight exceeding the maximum



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lawful axle load weight shall be guilty of a misdemeanor and be subject to increased registration or re-registration according to the following schedule:

1. The owner, driver or user of a vehicle or trailer upon conviction for transporting a gross weight in excess of the gross weight for which it is registered by more than four percent or 1000 pounds, whichever is greater, but less than 25 percent or for operating or using a vehicle or trailer with an axle weight exceeding the maximum lawful axle load as provided in section 169.83 by more than four percent or 1000 pounds, whichever is greater, but less than 25 percent, in addition to any penalty imposed on him for the misdemeanor shall apply to the registrar to increase the authorized gross weight to be carried on the vehicle to a weight equal to or greater than the gross weight of which the owner, driver, or user was convicted of carrying, the increase computed for the balance of the calendar year on the basis of  $\frac{1}{12}$  of the annual tax for each month remaining in the calendar year beginning with the first day of the month in which the violation occurred. If the additional registration tax computed upon that weight, plus the tax already paid, amounts to more than the regular tax for the maximum gross weight permitted for such a vehicle under section 169.83, that additional amount shall nevertheless be paid into the highway fund, but the additional tax thus paid shall not be deemed to permit the vehicle to be operated with a gross weight in excess of the maximum legal weight as provided by section 169.83. Unless the owner within 30 days after such a conviction shall apply to increase the authorized weight and pay the additional tax as herein provided, the registrar shall revoke the registration on the vehicle and demand the return of the registration card and plates issued by him on that registration.

2. The owner or driver or user of a vehicle or trailer upon conviction for transporting a gross weight in excess of the gross weight for which the vehicle or trailer was registered by 25 percent or more, or for operating or using a vehicle or trailer with an axle weight exceeding the maximum lawful axle load as provided in section 169.83 by 25 percent or more, in addition to any penalty imposed on him for the misdemeanor, shall have the reciprocity privileges on the vehicle involved if the same is being operated under reciprocity canceled by the registrar, or if the vehicle is not being operated under reciprocity, the certificate of registration on the vehicle so operated shall be canceled by the registrar and the registrar shall demand the return of the registration certificate and registration plates. The registrar may investigate any allegation of gross weight violations and demand that the operator show cause why all future operating privileges in the state should not be revoked unless the additional tax assessed be paid.

3. When the registration on a motor vehicle, trailer or semitrailer has been revoked by the registrar according to provisions of this section, such vehicle shall not be again operated on the highways of the state until it is registered or re-registered, as the case may be, and new plates issued, and the registration fee therefor shall be the annual tax for the total gross weight of the vehicle at the time of violation.

[1973 c 218 s 4]

(NOTE: This subdivision is effective November 15, 1975, for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

[For text of subds. 4 to 9, see M.S.1971]

**Subd. 10.** [Repealed, 1973 c 218 s 9]

(NOTE: Repealed effective November 15, 1975 for the year 1976 and subsequent years. See Laws 1973 Chapter 218, Section 10.)

[For text of subd. 11, see M.S.1971]

**Subd. 12. Gross weight, additional tax for excessive.** Whenever an owner has registered a vehicle and paid the tax as provided in section 168.013, subdivision 1, on the basis of a selected gross weight of the vehicle or the actual

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unloaded weight of the vehicle and thereafter such owner desires to operate such vehicle with a greater gross weight or a greater unloaded weight than that for which the tax has been paid, such owner shall be permitted to re-register such vehicle in the same class for which it was originally registered and pay the additional tax due thereon for the remainder of the calendar year for which such vehicle has been re-registered, the additional tax computed pro rata by the month, one-twelfth of the annual tax due for each month of the year remaining in the calendar year, beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. In computing the additional tax as aforesaid, the owner shall be given credit for the unused portion of the tax previously paid computed pro rata by the month, one-twelfth of the annual tax paid for each month of the year remaining in the calendar year beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. Provided, however, the owner of a vehicle may reregister the vehicle for a weight of more than 75,000 pounds for one or more 30 day periods. For each 30 day period, the additional tax shall be equal to one-twelfth of the difference between the annual tax which has been paid for the vehicle and the annual tax for the weight at which the vehicle is reregistered. When a vehicle is reregistered in accordance with this provision, a distinctive windshield sticker provided by the registrar shall be permanently displayed.

[1973 c 54 s 1; 1973 c 218 s 5]

(NOTE: Section 168.013, Subdivision 12, was also amended by Laws 1973, Chapter 218, Section 5, to read as follows:

"Sec. 5. Minnesota Statutes 1971, Section 168.013, Subdivision 12, is amended to read:

Subd. 12. [Gross weight, additional tax for excessive.] Whenever an owner has registered a vehicle and paid the tax as provided in section 168.013, subdivision 1, on the basis of a selected gross weight of the vehicle and thereafter such owner desires to operate such vehicle with a greater gross weight than that for which the tax has been paid, such owner shall be permitted to re-register such vehicle by paying the additional tax due thereon for the remainder of the calendar year for which such vehicle has been re-registered, the additional tax computed pro rata by the month, one-twelfth of the annual tax due for each month of the year remaining in the calendar year, beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. In computing the additional tax as aforesaid, the owner shall be given credit for the unused portion of the tax previously paid computed pro rata by the month, one-twelfth of the

annual tax paid for each month of the year remaining in the calendar year beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. An owner will be permitted one reduction of gross weight or change of registration per year, which will result in a refund. This refund will be pro-rated monthly beginning with the first day of the month in which such owner applies to amend his registration. The application for amendment shall be accompanied by a fee of \$3, and all fees shall be deposited in the highway user tax distribution fund. Provided, however, the owner of a vehicle may re-register the vehicle for a weight of more than 75,000 pounds for one or more 30-day periods. For each 30-day period, the additional tax shall be equal to one-twelfth of the difference between the annual tax for the weight at which the vehicle is registered and re-registered. When a vehicle is re-registered in accordance with this provision, a distinctive windshield sticker provided by the registrar shall be permanently displayed."

(NOTE: This subdivision is effective November 15, 1975, for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

Subd. 13. [Repealed, 1973 c 218 s 9]

(NOTE: Repealed effective November 15, 1975 for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

[For text of subd. 14, see M.S.1971]

Subd. 15. **Adjustment of tax.** Whenever the tax on any vehicle as computed under the provisions of this section is found to be indivisible by \$1, the registrar is authorized to adjust such tax to the nearest even dollar.

[1973 c 218 s 6]

(NOTE: This subdivision is effective November 15, 1975, for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

[For text of subds. 16 to 18, see M.S.1971]

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**Subd. 19. Limited rental of farm trucks to governmental units.** A motor vehicle licensed as a farm truck may be rented to any governmental unit for use in snow removal, flood, tornado, fire or other emergency or disaster situation without affecting its license status.

[1973 c 260 s 1]

**168.014 Motor vehicles; registration; monthly series system; owner's right to certificate; expiration**

The registered owner's right to the registration certificate provided for herein and the right to use the number plates issued therewith shall expire upon the termination of ownership of any person in the motor vehicle for which the same was issued, and in any event at midnight on December 31 of the year for which issued except as provided in sections 168.013, subdivision 1, paragraph 2 and 168.017.

[1973 c 6 s 1]

**168.015 [Repealed, 1973 c 218 s 9]**

(NOTE: Repealed effective November 15, 1975 for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

**168.017 Monthly series system of registration for passenger automobiles**

**Subdivision 1.** All new passenger automobiles sold after July 1, 1975, shall be registered by the registrar according to the monthly series system of registration prescribed by this section.

**Subd. 2.** There are established 12 registration periods, each to be designated by a calendar month and to start on the first day of such month and end on the last day of the twelfth month from the date of commencing. The registrar shall administer the monthly series system of registration to distribute the work of registering automobiles as uniformly as practicable through the calendar year.

**Subd. 3.** All automobiles subject to registration under the monthly series system shall be registered by the registrar for a period of 12 consecutive calendar months, except as follows: If the application is an original rather than renewal application, or if the application is the next registration occurring after a dealer or distributor has registered a motor vehicle prior to its assessment or taxation as personal property pursuant to section 168.28, the registrar may register the automobile which is the subject of the application for the period or part thereof that the registrar determines will help to equalize the registration and renewal work load of the department.

**Subd. 4.** Except as otherwise provided in this subdivision, the applicant for registration of a passenger automobile under the monthly series system shall pay in full the calendar year registration fee prescribed by law during the 12 consecutive calendar months of registration under the monthly series system. If the registrar registers the automobile for a part of a year under an original application, the calendar year registration fee shall be apportioned as follows: During the first period the fee is one twelfth of the first calendar year fee times the number of months in the period. During the first 12 consecutive months of registration under the monthly series system, the fee is the sum of the following: (a) one twelfth of the first calendar year fee times the months remaining after subtracting the months in the first period of issuance from 12 months, and (b) one twelfth of the second calendar year fee times the number of months in the first period of issuance. The registration fee shall be computed in the same manner for second and subsequent periods of 12 consecutive months of registration under the monthly series system, subject to changes provided by law for registration fees under the calendar year system. If the registrar registers the automobile for a part of a year under an application which is the next registration occurring after a dealer or distributor has registered a motor vehicle prior to its assessment

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or taxation as personal property pursuant to section 168.28, the calendar year registration fee shall be apportioned as above in the case of an original registration for part of a year except that the computation shall begin with the second calendar year fee.

Subd. 5. The registrar may promulgate the rules and regulations necessary to carry out the provisions of this section.

[1973 c 6 s 2]

**168.12 License plates**

**Subdivision 1. Number plates; visibility, periods of issuance.** The registrar, upon such approval and payment, issues to the applicant the number plates required by law, bearing an abbreviation of the state name and the number assigned. The number assigned may be a combination of a letter or sign with figures. The color of the plates and the color of the abbreviation of the state name and the number assigned shall be in marked contrast. The plates shall be lettered, spaced, or distinguished to suitably indicate the registration of the vehicle according to the regulations of the registrar, and when a vehicle is registered on the basis of total gross weight, the plates issued shall clearly indicate by letters or other suitable insignia the maximum gross weight for which the tax has been paid. These number plates shall be so treated as to be at least 100 times brighter than the conventional painted number plates. When properly mounted on an unlighted vehicle, these number plates, when viewed from a vehicle equipped with standard headlights, shall be visible for a distance of not less than 1,500 feet and readable for a distance of not less than 110 feet. At the end of the registration periods in effect immediately before April 2, 1965, and for subsequent registration periods, the registrar shall issue these number plates for the following periods:

(1) Number plates issued pursuant to sections 168.27, subdivisions 5 and 6, and 168.053 shall be for a one year period;

(2) Beginning with the year 1974, new number plates issued pursuant to section 168.012, subdivision 1, shall be issued to a vehicle for as long as it is owned by the exempt agency and shall not be transferable from one vehicle to another but may be transferred with the vehicle from one tax exempt agency to another; and

(3) Beginning with number plates issued for the year 1976, plates for any vehicle not specified in clauses (1) and (2) shall be issued for a five year period.

In any year during which these number plates are not issued the registrar shall issue for each annual registration a reflectorized year plate, tab, or sticker to designate the year of registration. This plate, tab, or sticker shall show the calendar year for which issued, and is valid only for that year. Unless the motor vehicle for which a number plate, number, tab, or sticker is issued, is permanently lost, is destroyed, or is removed from the state, no number plate, number, tab, or sticker may be transferred to another motor vehicle during the calendar year in which issued.

[1973 c 218 s 7]

(NOTE: This subdivision is effective November 15, 1975, for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

[For text of subds. 2 to 4, see M.S.1971]

**168.16 Refunds; appropriation**

After the tax upon any motor vehicle shall have been paid for any year, refund shall be made for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state, provided that after more than two years after such tax was paid no refund shall

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be made for any tax paid on any vehicle exempted from taxation by reasons of nonuse as provided by section 168.012. Such refundment shall be made from any fund in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing endorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such owner who duly registers such vehicle. Any owner at the time of such occurrence, whose vehicle shall be permanently destroyed, permanently removed from the state, or sold to the federal government, the state, or political subdivision thereof, shall upon filing a verified claim be entitled to a refund of the unused portion of the tax paid upon the vehicle, computed as follows:

(1) If the vehicle is registered under the calendar year system of registration, the refund is computed pro rata by the month, one twelfth of the annual tax paid for each month of the year remaining after the month in which the plates and certificate were returned to the registrar;

(2) In the case of a vehicle registered under the monthly series system of registration, the amount of the refund is equal to the sum of the amounts of the license fee attributable to those months remaining in the licensing period after the month in which the plates and certificate were returned to the registrar.

Provided, however, that in the case of a vehicle permanently removed from the state and the registrar is satisfied that the registration plates and certificate have been surrendered to and canceled by the motor vehicle department of another state or country, he may compute the refund in the same manner as if such plates and certificate were returned to him as of the date of such surrender and cancellation.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

[1973 c 6 s 3]

**168.165 [Repealed, 1973 c 218 s 9]**

(NOTE: Repealed effective November 15, 1975 for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

**168.29 Duplicate plates**

In the event of the defacement, loss or destruction of any number plates, the registrar, upon receiving and filing a sworn statement of the vehicle owner, setting forth the circumstances of the defacement, loss, destruction or theft of the number plates, together with any defaced plates and the payment of the fee of \$3 shall issue a new set of plates. The registrar shall then note on his records the issue of such new number plates and shall proceed in such manner as he may deem advisable to cancel and call in the original plates so as to insure against their use on another motor vehicle. Duplicate registration certificates plainly marked as duplicates may be issued in like cases upon the payment of a 50 cent fee.

[1973 c 218 s 8]

(NOTE: This section is effective November 15, 1975, for the year 1976 and subsequent years. See Laws 1973, Chapter 218, Section 10.)

**168.31 Tax, when due and payable**

**Subdivision 1. Time payable.** The tax required under this chapter to be paid upon a motor vehicle for each calendar year becomes due when the vehicle first uses the public streets or highways in the state, and upon January 1 each year thereafter, except those vehicles which are taxed under sec-

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tion 168.017. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed except those upon motor vehicles which shall first use the public streets and highways of this state between November 15 and the next following December 31. The tax that becomes due January 1 next following upon such motor vehicles becomes payable at the time the tax for the current year becomes payable. Taxes due upon January 1 become delinquent after January 10 unless paid. Taxes due when the vehicle first uses the public streets or highways in the state shall become delinquent upon the expiration of seven days after the same became due unless paid.

[1973 c 6 s 4]

**Subd. 2.** [Repealed, 1973 c 6 s 7]

**Subd. 3. Penalties, limitations; filings.** The penalty for failure or delay in registering or re-registering and paying the registration tax shall not be more than one-half the annual tax and in no event more than a total of \$2.50.

A filing with, or delivery to the registrar of any application, notice, certificate or plates as required by this section shall be construed to be within the requirements of this section if made to the registrar or his deputy at an office maintained therefor, or if deposited in the mail or with a carrier by express with postage or carriage charge prepaid, and properly addressed to the registrar within ten days after the transfer of ownership or other occurrence upon which this section provides for such filing or delivery.

[1973 c 6 s 5]

[For text of subds. 4 to 6, see M.S.1971]

**168.33 Commissioner of public safety to be registrar**

[For text of subds. 1 to 6, see M.S.1971]

**Subd. 7. Fees.** The registrar shall charge and receive for each application presented through the United States mail or at a state office a filing fee of 50 cents. Such fee shall be in addition to all other statutory fees and taxes.

[1973 c 375 s 1]

**168.37 Plates; size, form**

**Subd. 1.** [Repealed, 1973 c 6 s 7]

**Subd. 2.** [Repealed, 1973 c 6 s 7]

**Subd. 3.** The registrar may rearrange the words and figures on plates issued for passenger automobiles under the monthly series system of registration to provide space on the plates for tabs or stickers which he shall issue to indicate the period of registration.

[1973 c 6 s 6]

**168.381 Manufacture of motor vehicle license number plates**

License number plates required by law may be manufactured by the state reformatory for men, the state prison or other institution established by law for the confinement of persons convicted of felony upon order from the registrar of motor vehicles, such order to state the quality of material desired in such plates, the specifications thereof, and the amount or number desired.

Should the commissioner of corrections decide not to supply the required quantity of license plates, or discontinue the manufacture of plates, the commissioner of public safety is authorized to seek other suppliers on a competitive basis. Materials purchased to be used in the manufacture of such motor vehicle number plates shall be tested as to conformance with specifications established by the department of public safety and the commissioner of administration in a privately operated laboratory service to be designated by the commissioner. The cost of such laboratory shall be included in the cost of materials purchased. The cost of delivery of such number plates to the commissioner of public safety at places which he may designate shall be included in the expenses incurred in their manufacture.

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Moneys appropriated to the department of public safety to procure the plates for any fiscal year or years shall be available for allotment, encumbrance, and expenditure from and after the date of the enactment of such appropriation. Materials and equipment used in the manufacture of such number plates are subject to the approval of the commissioner of administration.

This section contemplates that moneys to be appropriated to the department of public safety in order to carry out the terms and provisions of this section will be appropriated by the legislature from the highway user tax distribution fund.

[1973 c 140 s 1]

**168.54 Motor vehicles, transfer of ownership**

[For text of subds. 1 to 3, see M.S.1971]

Subd. 4. There is hereby imposed a fee of \$2 upon every transfer of ownership by the commissioner of public safety of any motor vehicle for which a registration certificate has heretofore been issued under this chapter, except vehicles sold for the purposes of salvage or dismantling or permanent removal from the state.

[1973 c 147 s 1]

[For text of subds. 5 and 6, see M.S.1971]

**168.83 [Repealed, 1973 c 645 s 1]**

**CHAPTER 168A. CERTIFICATES OF TITLE  
FOR MOTOR VEHICLES**

Sec.  
168A.02 Application; registration and renewal.

**168A.02 Application; registration and renewal**

[For text of subds. 1 and 2, see M.S.1971]

Subd. 3. A certificate of title is required for a mobile home.

[1973 c 549 s 2]

**CHAPTER 168B. ABANDONED MOTOR VEHICLES**

Sec.  
168B.02 Definitions.  
168B.05 Immediate sale.  
168B.06 Notice.  
168B.08 Public sale.  
168B.09 Disposal authority.

Sec.  
168B.10 Contracts for disposal; reimbursement by agency.  
168B.12 Repealed.  
168B.13 Repealed.

**168B.02 Definitions**

[For text of subd. 1, see M.S.1971]

Subd. 2. "Abandoned motor vehicle" means a motor vehicle, as defined in section 169.01, that has remained for a period of more than 48 hours on public property illegally or lacking vital component parts, or has remained for a period of more than 48 hours on private property without the consent of the person in control of such property or in an inoperable condition such that it has no substantial potential further use consistent with its usual functions unless it is kept in an enclosed garage or storage building. It shall also mean a motor vehicle voluntarily surrendered by its owner to and accepted by a unit of government or its agent. A classic car or pioneer car, as defined in section 168.10, shall not be considered an abandoned motor vehicle within the meaning of sections 168B.01 to 168B.13. Vehicles on the premises of junk yards and automobile graveyards, which are defined, maintained and licensed