

CHAPTER 297B

MOTOR VEHICLE EXCISE TAX

297B.035 Motor vehicles purchased for resale or use by dealer.
297B.08 Credit for excise tax paid in other states; reciprocity.

297B.09 Allocation of revenue.

297B.035 MOTOR VEHICLES PURCHASED FOR RESALE OR USE BY DEALER.

[For text of subd 1, see M.S.1980]

Subd. 2. Motor vehicles which satisfy the definitions of subdivision 1, shall be taxed at a yearly rate of \$15 per dealer plate. This tax shall be paid when dealer plates are purchased and shall be deposited in the state treasury and credited as provided in section 297B.09. This tax shall be in lieu of any other state sales, excise, or use tax.

[For text of subd 3, see M.S.1980]

History: 1981 c 357 s 79; 1981 c 363 s 47

297B.08 CREDIT FOR EXCISE TAX PAID IN OTHER STATES; RECIPROCITY.

If any motor vehicle has been or is subject to a tax by any other state in respect to its sale or use, in an amount less than the tax imposed by chapters 297A and 297B, the provisions of chapters 297A and 297B, shall apply, but at a rate measured by the difference only between the rate fixed in chapter 297A, and the rate by which the previous tax paid in the other state upon the sale or use was computed. If the rate of tax imposed in such other state is the same or more than the rate of tax imposed by chapter 297A, then no tax shall be due on such motor vehicle. The provisions of this section shall apply only if such other state allows a credit with respect to the excise tax imposed by chapters 297A and 297B, which is substantially similar in effect to the credit allowed by this section.

History: 1Sp1981 c 1 art 4 s 8

297B.09 ALLOCATION OF REVENUE.

Subdivision 1. **General fund share.** All moneys collected and received under this chapter shall be deposited in the state treasury and credited as follows:

(a) All of the proceeds collected before June 30, 1983 shall be credited to the general fund;

(b) Three-fourths of the proceeds collected after June 30, 1983 and before July 1, 1985 shall be credited to the general fund;

(c) One-half of the proceeds collected after June 30, 1985 and before July 1, 1987 shall be credited to the general fund;

(d) One-fourth of the proceeds collected after June 30, 1987 and before July 1, 1989 shall be credited to the general fund;

(e) After June 30, 1989, none of the proceeds collected shall be credited to the general fund.

Subd. 2. **Highway user tax distribution fund and transit assistance fund share.** The proceeds collected under this chapter and not credited to the general fund shall be deposited in the highway user tax distribution fund and the transit assistance fund for apportionment in the following manner:

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(a) None of the proceeds collected before June 30, 1983 shall be credited to either fund.

(b) 18.75 percent of the proceeds collected after June 30, 1983 and before July 1, 1985 shall be credited to the highway user tax distribution fund for apportionment in the same manner and for the same purposes as other money in that fund. The remaining 6.25 percent of the proceeds shall be credited to the transit assistance fund account to be appropriated to the commissioner of transportation for transit assistance within the state.

(c) 37.5 percent of the proceeds collected after June 30, 1985 and before July 1, 1987 shall be credited to the highway user tax distribution fund for apportionment in the same manner and for the same purposes as other money in that fund. The remaining 12.5 percent of the proceeds shall be credited to the transit assistance fund account to be appropriated to the commissioner of transportation for transit assistance within the state.

(d) 56.25 percent of the proceeds collected after June 30, 1987 and before July 1, 1989 shall be credited to the highway user tax distribution fund for apportionment in the same manner and for the same purposes as other money in that fund. The remaining 18.75 percent of the proceeds shall be credited to the transit assistance fund account to be appropriated to the commissioner of transportation for transit assistance within the state.

(e) 75 percent of the proceeds collected after June 30, 1989 shall be credited to the highway user tax distribution fund for apportionment in the same manner and for the same purposes as other money in that fund. The remaining 25 percent of the proceeds shall be credited to the transit assistance fund account to be appropriated to the commissioner of transportation for transit assistance within the state.

History: 1981 c 363 s 48; 1Sp1981 c 1 art 4 s 9