

## CHAPTER 297B

### MOTOR VEHICLE EXCISE TAX

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#### 297B.02 TAX IMPOSED.

Subdivision 1. **Rate.** There is imposed an excise tax at the rate provided in chapter 297A on the purchase price of any motor vehicle purchased or acquired, either in or outside of the state of Minnesota, which is required to be registered under the laws of this state.

Subd. 2. **In lieu tax.** In lieu of the tax imposed in subdivision 1, there is imposed a tax of \$10 on the purchase price of any passenger automobile described in section 297B.025.

**History:** *1Sp1985 c 14 art 2 s 11*

#### 297B.025 OLDER PASSENGER AUTOMOBILES.

Purchase or use of a passenger automobile as defined in section 168.011, subdivision 7, shall be taxed pursuant to section 297B.02, subdivision 2, if the passenger automobile is (1) in the tenth or subsequent year of vehicle life, (2) is currently registered in Minnesota other than registration under section 168.10, subdivisions 1a, 1b, 1c, and 1d, and (3) is not an above-market automobile as designated by the registrar of motor vehicles.

The registrar of motor vehicles shall prepare, and distribute to all deputy motor vehicle registrars by July 15, 1985, a listing by make, model, and year of above-market automobiles. The registrar must include in the list all automobiles with a resale value of \$3,000 or more, as determined using nationally recognized sources of information on automobile resale values. The registrar shall revise the list by February 1 of each year. The initial list and all subsequent revisions must include only those automobiles which are in the tenth or subsequent year of vehicle life.

**History:** *1Sp1985 c 14 art 2 s 12*

#### 297B.03 EXEMPTIONS.

There is specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following:

(1) Purchase or use, including use under a lease purchase agreement or installment sales contract made pursuant to section 465.71, of any motor vehicle by any person described in and subject to the conditions provided in section 297A.25, subdivision 1, clauses (j), (o) and (q).

(2) Purchase or use of any motor vehicle by any person who was a resident of another state at the time of the purchase and who subsequently becomes a resident of Minnesota, provided the purchase occurred more than 60 days prior to the date such person moved his residence to the state of Minnesota.

(3) Purchase or use of any motor vehicle by any person making a valid election to be taxed under the provisions of section 297A.211.

(4) Purchase or use of any motor vehicle previously registered in the state of Minnesota by any corporation or partnership when such transfer constitutes a transfer within the meaning of sections 351 or 721 of the Internal Revenue Code of 1954, as amended through December 31, 1974.

(5) Purchase or use of any vehicle owned by a resident of another state and leased to a Minnesota based private or for hire carrier for regular use in the transportation of persons or property in interstate commerce provided the vehicle is titled in the state of the owner or secured party, and that state does not impose a sales or motor vehicle excise tax on motor vehicles used in interstate commerce.

**History:** *1Sp1985 c 14 art 2 s 13*

NOTE: This section, as amended by Laws 1985, First Special Session chapter 14, article 2, section 13 is effective January 1, 1987. See Laws 1985, First Special Session chapter 14, article 2, section 17.

## **297B.10 PENALTIES.**

(1) Any person, including persons other than the purchaser, who prepares, completes or submits a false or fraudulent motor vehicle purchaser's certificate with intent to defeat or evade the tax imposed under this chapter or any purchaser who fails to complete or submit a motor vehicle purchaser's certificate with intent to defeat or evade the tax or who attempts to defeat or evade the tax in any manner, is guilty of a gross misdemeanor unless the tax involved exceeds \$300, in which event he is guilty of a felony. The term "person" as used in this section includes any officer or employee of a corporation or a member or employee of a partnership who as an officer, member or employee is under a duty to perform the act with respect to which the violation occurs. Notwithstanding the provisions of section 628.26 or any other provision of the criminal laws of this state, an indictment may be found and filed, upon any criminal offense specified in this section, in the proper court within six years after the commission of the offense.

(2) Any person who violates any of the provisions of this chapter, unless the violation be of the type referred to in clause (1), is guilty of a misdemeanor and shall be punished by a fine of not less than \$50 nor more than \$100 or by imprisonment in the county jail for not less than 30 days, or both.

**History:** *1985 c 83 s 4*

## **297B.11 MOTOR VEHICLE REGISTRAR TO ACT AS AGENT OF COMMISSIONER OF REVENUE IN ADMINISTRATION OF MOTOR VEHICLE EXCISE TAX; POWERS OF COMMISSIONER.**

The state commissioner of revenue is charged with the administration of the motor vehicle excise tax. The commissioner may prescribe all rules and regulations not inconsistent with the provisions of this chapter, necessary and advisable for the proper and efficient administration of the law. The collection of this motor vehicle excise tax shall be carried out by the motor vehicle registrar who shall act as the agent of the commissioner and who shall be subject to all rules not inconsistent with the provisions of this chapter, that may be prescribed by the commissioner.

The provisions of chapter 297A relating to the commissioner's authority to audit, assess, and collect the tax are applicable to the motor vehicle excise tax. The commissioner may impose civil penalties as provided in chapter 297A, and the additional tax and penalties are subject to interest at the rate provided in section 270.75.

**History:** *1985 c 83 s 5*

**297B.12 PRIVATE NATURE OF INFORMATION.**

It shall be unlawful for the motor vehicle registrar, deputy registrars or any other public official or employee to divulge or otherwise make known in any manner any particulars disclosed in any purchaser's certificate or any information concerning affairs of any person making such certificate acquired from his records, officers or employees except in connection with state or federal tax proceedings or upon request of the person named on the certificate. Nothing herein contained should be construed to prohibit the publishing of statistics so classified as not to disclose the identity of particular purchasers' certificates and the contents thereof. Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

**History:** 1985 c 291 s 24