

## CHAPTER 360

### AERONAUTICS

360.305 Expenditures.  
360.531 Taxation.

360.55 Exemptions.

#### 360.305 EXPENDITURES.

*[For text of subd 1, see M.S.1988]*

Subd. 2. (a) Before any expenditure of any of the money appropriated pursuant to sections 360.301 to 360.306 to assist political subdivisions, municipalities, and public corporations in acquiring, constructing, improving, maintaining, and operating airports and other air navigation facilities may be authorized, the commissioner of transportation shall have made, with the approval of the governor, an order designating the municipalities and airports which are a part of the key airport system, the intermediate airport system, the landing strip system, and the state system of radio and navigational aids, in accordance with the definitions and limitations stated in subdivision 3.

(b) The commissioner may use state airports fund money to provide the state's matching portion required to participate in the federal essential air service program under United States Code, title 49 App., sections 1301 to 1551, as amended by the Airport and Airway Safety and Capacity Expansion Act of 1987, Public Law Number 100-223, section 202.

*[For text of subds 3 to 7, see M.S.1988]*

**History:** 1989 c 272 s 1

#### 360.531 TAXATION.

*[For text of subds 1 to 8, see M.S.1988]*

Subd. 9. **Assessed as personal property in certain cases.** Aircraft subject to taxation under the provisions of sections 360.54 to 360.67 shall not be assessed as personal property and shall be subject to no tax except as provided for by these sections. Aircraft not subject to taxation as provided in these sections, but subject to taxation as personal property within the state of Minnesota shall be assessed and valued at 33-1/3 percent of the market value thereof and taxed at the rate and in the manner provided by law for the taxation of ordinary personal property. If the person against whom any tax has been levied on the ad valorem basis because of any aircraft shall, during the calendar year for which such ad valorem tax is levied, be also taxed under provisions of these sections, then and in that event, upon proper showing, the commissioner of revenue shall grant to the person against whom said ad valorem tax was levied, such reduction or abatement of net tax capacity or taxes as was occasioned by the so-called ad valorem tax imposed. If the ad valorem tax upon any aircraft has been assessed against a dealer in new and used aircraft, and the tax imposed by these sections for the required period is thereafter paid by the owner, then and in that event, upon proper showing, the commissioner of revenue, upon the application of said dealer, shall grant to such dealer against whom said ad valorem tax was levied such reduction or abatement of net tax capacity or taxes as was occasioned by the so-called ad valorem tax imposed.

**History:** 1989 c 329 art 13 s 20

#### 360.55 EXEMPTIONS.

*[For text of subds 1 to 4, see M.S.1988]*

**Subd. 4a. Recreational aircraft; classic licenses.** An aircraft that has a base price for tax purposes under section 360.531 of \$10,000 or less, and that is owned and operated solely for recreational purposes, may be listed for taxation and registration by executing a sworn affidavit stating (1) the name and address of the owner, (2) the name and address of the person from whom purchased, (3) the aircraft's make, year, model number, federal aircraft registration number, and manufacturer's identification number, and (4) that the aircraft is owned and operated solely as a recreational aircraft and not for commercial operational purposes. The affidavit must be filed with the commissioner along with an annual \$25 fee. On being satisfied that the affidavit is true and correct, the commissioner shall issue to the applicant a decal. Should the aircraft be operated other than as a recreational aircraft, the owner shall list the aircraft for taxation and registration and pay the appropriate registration fee under sections 360.511 to 360.67. If the aircraft is sold, the new owner shall list the aircraft for taxation and registration under this subdivision, including the payment of the annual \$25 fee, or under sections 360.511 to 360.67, whichever is applicable.

*[For text of subds 5 to 7, see M.S.1988]*

**History:** 1989 c 272 s 2