

**163.051 METROPOLITAN COUNTY WHEELAGE TAX.**

Subdivision 1. **Tax authorized.** (a) Except as provided in paragraph (b), the board of commissioners of each metropolitan county is authorized to levy a wheelage tax of \$5 for the year 1972 and each subsequent year thereafter by resolution on each motor vehicle that is kept in such county when not in operation and that is subject to annual registration and taxation under chapter 168. The board may provide by resolution for collection of the wheelage tax by county officials or it may request that the tax be collected by the state registrar of motor vehicles, and the state registrar of motor vehicles shall collect such tax on behalf of the county if requested, as provided in subdivision 2.

(b) The following vehicles are exempt from the wheelage tax:

- (1) motorcycles, as defined in section 169.011, subdivision 44;
- (2) motorized bicycles, as defined in section 169.011, subdivision 45;
- (3) electric-assisted bicycles, as defined in section 169.011, subdivision 27; and
- (4) motorized foot scooters, as defined in section 169.011, subdivision 46.

Subd. 2. **Collection by registrar of motor vehicles.** The wheelage tax levied by any metropolitan county, if made collectible by the state registrar of motor vehicles, shall be certified by the county auditor to the registrar not later than August 1 in the year before the calendar year or years for which the tax is levied, and the registrar shall collect such tax with the motor vehicle taxes on the affected vehicles for such year or years. Every owner and every operator of such a motor vehicle shall furnish to the registrar all information requested by the registrar. No state motor vehicle tax on any such motor vehicle for any such year shall be received or deemed paid unless the applicable wheelage tax is paid therewith. The proceeds of the wheelage tax levied by any metropolitan county, less any amount retained by the registrar to pay costs of collection of the wheelage tax, shall be paid to the commissioner of finance and deposited in the state treasury to the credit of the county wheelage tax fund of each metropolitan county.

Subd. 2a. **Tax proceeds deposited; costs of collection; appropriation.** Notwithstanding the provisions of any other law, the state registrar of motor vehicles shall deposit the proceeds of the wheelage tax imposed by subdivision 2, to the credit of the county wheelage tax fund of each metropolitan county. The amount necessary to pay the costs of collection of said tax is appropriated from the county wheelage tax fund of each metropolitan county to the state registrar of motor vehicles.

Subd. 3. **Distribution to metropolitan county; appropriation.** On or before April 1 in 1972 and each subsequent year, the commissioner of finance shall issue a warrant in favor of the

treasurer of each metropolitan county for which the registrar has collected a wheelage tax in the amount of such tax then on hand in the county wheelage tax fund. There is hereby appropriated from the county wheelage tax fund each year, to each metropolitan county entitled to payments authorized by this section, sufficient moneys to make such payments.

Subd. 4. **Use of tax.** The treasurer of each metropolitan county receiving moneys under subdivision 3 shall deposit such moneys in the county road and bridge fund. The moneys shall be used for purposes authorized by law which are highway purposes within the meaning of the Minnesota Constitution, article 14.

Subd. 5. [Repealed, 2008 c 154 art 2 s 33]

Subd. 6. **Metropolitan county defined.** "Metropolitan county" means any of the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.

Subd. 7. **Offenses; penalties; application of other laws.** Any owner or operator of a motor vehicle who shall willfully give any false information relative to the tax herein authorized to the registrar of motor vehicles or any metropolitan county, or who shall willfully fail or refuse to furnish any such information, shall be guilty of a misdemeanor. Except as otherwise herein provided, the collection and payment of a wheelage tax and all matters relating thereto shall be subject to all provisions of law relating to collection and payment of motor vehicle taxes so far as applicable.

**History:** 1971 c 830 s 11; Ex1971 c 48 s 12; 1973 c 492 s 14; 1973 c 551 s 1,2; 1976 c 2 s 172; 1986 c 444; 2003 c 112 art 2 s 50; 2008 c 350 art 1 s 4; 2008 c 366 art 9 s 1