

**297B.06 NO REGISTRATION UNLESS TAX PAID.**

No registration plates or certificate shall be issued by the motor vehicle registrar for the ownership or operation of any motor vehicle to any applicant for registration other than for those vehicles which have been previously registered and the applicant for registration is the same person in whose name the registration had previously been issued or other than for those vehicles exempt from the tax under other sections of Laws 1971, chapter 853, unless the tax imposed by section 297B.02 shall be paid by the applicant to the motor vehicle registrar. The provisions of this section shall apply only to the immediate transaction and if the applicant pays the tax due with respect to the application, this section shall not constitute grounds for refusal to issue plates or a certificate because the tax imposed by this chapter was not paid by a previous applicant in a prior transaction involving the same motor vehicle so long as the present applicant had no actual knowledge of the failure to pay the tax prior to acquiring the vehicle and the previous applicant held a certificate of title indicating the previous applicant was the owner of the vehicle.

**History:** 1971 c 853 s 6; 1979 c 126 s 2; 1986 c 444