

**168.183 MOTOR VEHICLES OF CERTAIN NONRESIDENTS.**

Subdivision 1. **Payment of taxes.** All trucks, truck-tractors, trailers and semitrailers, which comply with all of the provisions of section 168.181 but are excluded from the exemptions provided therein solely because of the intrastate nature of their movement in this state, owned by nonresidents owning or operating circuses, carnivals or similar amusement attractions or concessions shall be required to comply with all laws and rules as to the payment of taxes applicable to like vehicles owned by Minnesota residents but such nonresidents may make application to pay such tax for each vehicle proportionate to the number of months or fraction thereof such vehicles are in this state.

Subd. 2. **Contents of application.** The application shall contain such information and shall be executed in such manner as the registrar may require and shall include a complete itinerary of the applicant and shall be accompanied by such evidence of ownership as the registrar shall deem necessary.

Subd. 3. **Permit.** Upon payment of the required tax the registrar shall issue, in lieu of registration plates, a permit for each vehicle so taxed. The permit shall contain the name and address of the owner, the make, type, serial number and year model of the vehicle, the expiration date and any other information deemed necessary by the registrar. The permit must be carried in the vehicle at all times while being operated in this state.

**History:** 1957 c 88 s 1-3; 1985 c 248 s 70