### 168.25 VEHICLES USED FOR TESTING.

Subdivision 1. Plates. The registrar shall, on request, issue to a first-stage manufacturer of motor vehicles one or more manufacturer test plates that display a general distinguishing number. The fee for each of the first four plates is $\$ 40$ per calendar year, of which $\$ 25$ must be paid to the registrar and the remaining $\$ 15$ is payable as sales tax on motor vehicles under section 297B. 035 . For each additional plate, the manufacturer shall pay the registrar a fee of $\$ 10$ and a tax on motor vehicles under section 297B. 035 of $\$ 15$ per calendar year. The registrar shall deposit the tax in the state treasury to be credited under section 297B. 09 .

Subd. 2. Permitted uses. A motor vehicle owned by a first-stage manufacturer and bearing the number plate issued under subdivision 1 may be operated on public streets and highways by the manufacturer or an employee or agent of the manufacturer, for the purpose of conducting environmental testing, and for transportation to and from a bona fide environmental testing facility.

History: 1995 c 74 s 2; 2014 c 194 s l

