

**168.221 COMMERCIAL VEHICLES; TAXES OR FEES.**

The registrar may promulgate such rules as may be necessary to accomplish the purpose of section 168.181, subdivision 1, clause (6), as to the payment of partial taxes collectible under sections 168.181 to 168.211 and this section and may waive any reciprocal agreement required thereunder with any state, district, territory, or possession or arrangements with foreign countries or provinces if under the laws of such state, district, territory, or possession or foreign country or province residents of Minnesota are privileged to operate motor vehicles upon the streets and highways of such state, district, territory, or possession or foreign country or province without the payment of taxes or fees of any character whatsoever.

**History:** *1953 c 698 s 5; 1985 c 248 s 70; 1Sp2005 c 6 art 2 s 47*