

360.60 REGISTRATION REQUIRED; EXEMPTION; MISDEMEANOR.

Subdivision 1. **Registration required; exemption; perjury.** Every aircraft not exempted by sections 360.54 and 360.55 shall be registered as required by this act whether or not said aircraft is being used in the air space overlying the state of Minnesota or on the airports thereof. Aircraft which have become damaged, are unairworthy and not in flying condition, and which have not in fact used the air space overlying the state of Minnesota or the airports thereof during any fiscal year, shall not be subject to the tax provided by this act for such tax periods; provided the owner of such aircraft shall with the application for registration file with the commissioner a signed statement describing the aircraft, its condition, and the reason for such aircraft not being in operating condition, and furnish such other information as may be necessary for the commissioner to determine that the aircraft is not in fact using the air space overlying the state of Minnesota or the airports thereof. Any false statement willfully and knowingly made in regard thereto shall be deemed a perjury and punished accordingly. Upon receipt of such application together with the statement required herein, the commissioner shall issue to such owner a certificate which shall state thereon that the tax has not been paid and that the aircraft shall not use the air space overlying the state of Minnesota or the airports thereof until the tax required by this act has been paid.

Subd. 2. **Misdemeanor.** Every aircraft owner who fails or neglects to register the aircraft as required by this act shall be guilty of a misdemeanor.

History: 1945 c 411 s 10; 1949 c 161 s 10,11; 1965 c 161 s 12; 1969 c 929 s 2; 1986 c 444; 2022 c 55 art 1 s 167