168.183 MOTOR VEHICLES OF CERTAIN NONRESIDENTS.

Subdivision 1. **Payment of taxes.** All trucks, truck-tractors, trucks using combination, and buses which comply with all of the provisions of section 168.181, subdivision 1, clause (6), but are excluded from the exemptions solely because of the temporary nature of their movement in this state, shall be required to comply with all laws and rules as to the payment of taxes applicable to like vehicles owned by Minnesota residents, except that nonresidents may make application to pay the tax for each vehicle proportionate to the number of months or fraction thereof the vehicles are in this state. For the purposes of this subdivision, buses do not include charter buses that are considered proratable vehicles under section 168.187, subdivision 4. Fees are determined by section 168.013, subdivision 1e.

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 available in a format prescribed by the registrar while the vehicle is being operated in this state.

History: *1957 c 88 s 1-3; 1985 c 248 s 70; 2013 c 127 s 17; 1Sp2021 c 5 art 4 s 35*