168.842 REGISTRATION AND TAXATION OF RENTAL TRUCK.

An owner of rental trucks shall annually register a percentage of the owner's rental trucks in Minnesota. The number of rental trucks required to be registered in the state shall be determined by dividing the total number of miles traveled within the state during the next preceding calendar year by all rental trucks owned by an owner by the total number of miles traveled both within and without the state during the next preceding calendar year by all rental trucks owned by that owner and applying the percentage figure thus arrived at to the total number of rental trucks owned by that owner. The number of rental trucks thus determined shall be the number of rental trucks deemed to be domiciled within the state and subject to registration and taxation in a calendar year.

History: *1971 c 49 s 2; 1986 c 444*