168.843 REGISTRATION AND TAXATION OF RENTAL TRAILER.

An owner or operator of rental trailers shall annually register a percentage of the rental trailers of that owner or operator in Minnesota. The number of rental trailers required to be registered in Minnesota shall be a number equal to the average number of rental trailers operated in and through the state during the preceding calendar year. The number of rental trailers thus determined shall be the number of rental trailers deemed to be domiciled within the state and subject to registration and taxation in a calendar year.

History: *1971 c 49 s 3; 1986 c 444*