

CHAPTER 690—H. F. No. 1697

An act relating to the taxation of motor vehicles, exempting therefrom certain highway contractors' equipment, amending Minnesota Statutes 1949, Section 168.012.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1949, Section 168.012, is amended to read:

168.012 Vehicles exempt from motor vehicle license fees.
Subdivision 1. Vehicles owned and used solely in the transaction of official business by representatives of foreign powers, by the federal government, the state, or any political subdivision thereof, or vehicles owned and used exclusively by educational institutions and used solely in the transportation of pupils to and from such institutions, shall be exempt from the provision of this chapter requiring payment of tax or registration fees, but all such vehicles except those owned by the federal government, municipal fire apparatus, police patrols and ambulances, the general appearance of which is unmistakable, shall be registered as herein required and display tax exempt number plates furnished by the registrar at cost. In the case of vehicles used in general police work the passenger vehicle classification license number plates shall be displayed and furnished by the registrar at cost; but the exemption herein provided shall not apply to any vehicles, except such vehicles used in general police work, unless the name of the state department or political subdivision owning such vehicle shall be plainly printed on both sides thereof in letters not less than 2½ inches high, one inch wide and of a ⅜ inch stroke. Such printing shall be in a color giving a marked contrast with that of the part of the vehicle on which it is placed and shall be done with a good quality of paint that will endure throughout the term of the registration. The printing must be on a part of the vehicle itself and not on a removable plate or placard of any kind and shall be kept clean and visible at all times. The owner of any such vehicle desiring to come under the foregoing exemption provisions shall first notify the chief of the state trunk highway patrol who shall provide suitable seals and cause the same to be affixed to any such vehicle.

Subd. 2. Tractors used solely for agricultural purposes or tractors, together with trailers or wagons thereto attached,

occasionally hauling agricultural products or necessary commodities used on the farm from said farm to and from the usual market place of the owner, tractors for drawing threshing machinery and implements of husbandry temporarily moved upon the highway shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this chapter.

Subd. 3. Contractors construction equipment, but not including trucks and other equipment used for the transportation of materials on the highway, shall not be taxed as motor vehicles using the public streets and highways, and shall be exempt from the provisions of this chapter.

Subd. 4. Bunkhouses, supply cars, shop cars, and other similar camp equipment mounted on trailers and used by highway construction contractors exclusively at construction camp sites shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this chapter. Such trailers with such mounted bunkhouses, supply cars, shop cars, and other similar camp equipment thereon shall be listed and taxed as personal property.

Subd. 5. Motor vehicles, which are used only for the purpose of carrying sawing machines, well drilling machines or corn shellers permanently attached to them, shall not be subject to the registration tax as herein provided, but shall be listed [listed] for taxation as personal property as provided by law.

Subd. 6. All motor vehicle apparatus owned by a farmers' cooperative association or by a body of farmers and used solely in the extinguishment of fire in the community in which it is so owned and employed shall be exempt from taxation.

Subd. 7. Motor vehicles which during any calendar year are not operated on a public highway shall be exempt from the provisions of this chapter requiring registration, payment of tax and penalties for nonpayment thereof, provided that the owner of any such vehicle shall first file his verified written application with the registrar, correctly describing the vehicle and certifying that it has not been and will not be operated upon a public highway. Motor vehicles whose domicile is in a foreign state and are legally licensed in that state and

owned by a Minnesota resident shall be exempt from the provisions of this chapter and subject to the provisions of section 168.18. Provided, that this exemption does not conflict with any existing reciprocal agreement with the state in which the vehicle is domiciled.

Approved April 23, 1951.

CHAPTER 691—H. F. No. 1731

[Not Coded]

An act relating to and providing for the levy of school taxes by the board of education in any city of the first class now or hereafter having a population of 450,000 inhabitants or over; providing for an increased mill levy by such board; repealing Sections 3 and 4 of Chapter 726 of the 1949 Session Laws, and amending Section 5 of Chapter 726 of the 1949 Session Laws.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minneapolis; tax levy of school purposes. The Board of Education of any city of the first class now or hereafter having a population of 450,000 inhabitants or over, in addition to any power or authority granted to such board contained in the charter of said city to levy taxes for such school purposes as is described in its charter or contained in Chapter 726 of the 1949 Session Laws, may levy not more than one-half ($\frac{1}{2}$) mill upon the real and personal property in said city in addition to such levy as is now provided by its charter and said Chapter 726 of the 1949 Session Laws, provided such levy is approved by a vote of three-fourths ($\frac{3}{4}$) of all the members of such Board of Education. Said one-half ($\frac{1}{2}$) mill shall be used by said Board for the same purposes which the charter of such city provides that the mill levy authorized in such charter shall be used, except as may be otherwise provided in Chapter 726 of the 1949 Session Laws.

Sec. 2. Sections 3 and 4 of Chapter 726 of the 1949 Session Laws are hereby repealed.