

CHAPTER 964—H. F. No. 2968

An act relating to investments by public cemetery associations; amending Minnesota Statutes 1967, Section 306.773, as amended.

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

Section 1. Minnesota Statutes 1967, Section 306.773, as amended by Laws 1969, Chapter 13, is amended to read:

306.773 Public cemetery associations; investments. *Subdivision 1.* Every cemetery association heretofore or hereafter organized under the laws of this state which has provided for a permanent care and improvement fund administered by one or more trust companies acting as trustee or trustees of such fund, pursuant to the provisions of section 306.77, may, when the principal of such fund remaining after withdrawals therefrom for purposes authorized by law shall have reached an amount exceeding \$100,000, by resolution adopted by a vote of at least two-thirds of the members of its board of trustees at any authorized meeting of the board, authorize the trust company or trust companies acting as such trustee or trustees, in investing, reinvesting, exchanging, and managing such fund, to acquire every kind of investment, specifically including, but not by way of limitation, bonds, debentures, and other corporate obligations, and corporate stocks, which any ordinarily prudent person of discretion and intelligence, who is a trustee of the property of others, would acquire as such trustee.

Subd. 2. *The trustee or trustees may invest the trust property in accordance with this section, notwithstanding any contrary limitation or condition contained in the trust instrument.*

Approved June 4, 1969.

CHAPTER 965—S. F. No. 229

An act relating to taxation; inventories of mobile home dealers; amending Minnesota Statutes 1967, Sections 168.012, Subdivision 9; and 273.13, Subdivision 3.

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

Section 1. Minnesota Statutes 1967, Section 168.012, Subdivision 9, is amended to read:

Changes or additions indicated by italics, deletions by ~~strikeout~~.

Subd. 9. Taxation; mobile homes. (a) Mobile homes shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the motor vehicle tax provisions of this chapter. Mobile homes shall be taxed as personal property. The provisions of Minnesota Statutes 1957, Section 272.02 or any other act providing for tax exemption shall be inapplicable to mobile homes, *except such mobile homes as are held by a licensed dealer and exempted as inventory*. House trailers not used on the highway during any calendar year shall be taxed as mobile homes if occupied as human dwelling places and as house trailers under section 168.013, if not occupied as human dwelling places.

(b) All mobile homes shall be registered as hereinafter provided and shall display number plates furnished by the registrar who for the purposes of this act shall be the secretary of state. The owner of each mobile home shall pay annually on or before January 10 a registration fee in the amount of \$3. If ownership changes during a year, or portion of a year, for which registration has been made, such change of ownership shall be recorded in the office of the registrar upon the payment of \$1. All conditions or requirements for filing a change of ownership shall be as provided in section 168.30. The registration fee of \$3 and fees for delayed filing of a change of ownership shall be deposited in the state treasury and credited to the highway user tax distribution fund. The \$1 charge to record a change of ownership shall be deposited in the state treasury and credited to the transfer of ownership revolving fund. ~~Any licensed dealer holding mobile homes for resale may have the option of paying a registration fee of \$15 for each such mobile home which shall exempt such mobile home from any other taxation or registration fee as long as said mobile home remains in the hands of the dealer for resale provided such \$15 fee is paid within 14 days after the date it became subject to registration in the name of the dealer.~~

(c) A listing for taxation and application for registration shall be made to the secretary of state on a form to be provided by said officer and the applicant shall state under oath his name, address, location of mobile home, manufacturer's name or make of trailer, model, serial number, width, length, weight, and shall also furnish the name and number of the school district, the municipality, and the county in which the mobile home is parked or occupied, or where such mobile home will be parked when occupied. Such listing for taxation and application for registration need not be sworn to when the applicant is listing the same vehicle for taxation and registration for the second or any succeeding time.

(d) The tax required to be paid under this act upon a mobile

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home for each calendar year becomes due when the mobile home is purchased or first moved into the state and upon January 1 thereafter each year. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed. A mobile home bearing a valid, current year license plate issued by any state other than Minnesota is exempt from registration hereunder for a period of 150 days in any 12 month period, provided no person occupying such mobile home is employed in this state. When any person occupying a mobile home bearing a license plate issued by any state other than Minnesota accepts employment within this state, he shall within 30 days after the first day of such employment, register his mobile home as herein provided.

(e) Any owner who fails to register his mobile home as required by this section shall be guilty of a misdemeanor and upon conviction thereof shall be punished as provided by law.

Sec. 2. Minnesota Statutes 1967, Section 273.13, Subdivision 3, is amended to read:

Subd. 3. **Class 2.** All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class 2 and shall be valued and assessed at 25 percent of the full and true value thereof.

Class 2a. All mobile homes, as defined in section 168.011, subdivision 8, shall constitute class 2a and shall be valued, assessed, and taxed in the following manner. The secretary of state shall collect the following specific taxes at the time of registering a mobile home, as is provided in section 168.012, subdivision 9, and shall not issue number plates or register any mobile home until said specific taxes are paid. If said specific tax is not paid on or before January 10, then a penalty of eight percent shall attach and be a charge upon such tax. Utilizing the following percentages of the full and true value of said mobile homes (the full and true value of a mobile home shall be presumed to be the suggested factory retail list price thereof adjusted to the nearest figure evenly divisible by 100) the secretary shall compute the tax due and owing by applying the average rate of taxes of all counties throughout the state of Minnesota levied for all purposes and paid during the preceding year.

New	10	percent
One year old	8 1/2	percent

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Two years old	7 1/2 percent
Three years old	6 1/2 percent
Four years old	5 1/2 percent
Five years old	5 percent
Six years old and older	4 1/2 percent

The secretary shall, with respect to mobile homes for which no list price is available, determine the taxable value thereof based on the weight and size of the mobile home, taking into account depreciation proportionate to the above table. The secretary of state may require the manufacturer to file sworn statements setting forth the information necessary to administer Laws 1961, Chapter 340.

All mobile homes that are not registered on or before May 1 each year in accordance with the provisions of section 168.012, subdivision 9, shall be valued and assessed by the local assessor in accordance with the provisions of this subdivision and in the same manner as such value and assessment is determined by the secretary including penalty of eight percent; and the local assessor shall forthwith notify the county auditor of said assessment, upon receipt of which the county auditor shall forthwith levy the tax by applying the same average rate of taxes of all counties throughout the state as is applied by the secretary and immediately mail a statement of such tax to the taxpayer. This tax shall become a lien upon the mobile home assessed from the date of mailing of the statement by the county auditor. If the taxpayer fails to pay within 30 days, the claim shall be immediately reduced to judgment in the manner provided for all personal property taxes and the sheriff of the county shall immediately levy for the purpose of enforcing payment. Taxes so received by the county treasurer shall be placed in the general property tax fund of the county for distribution in the manner provided for the distribution of currently collected taxes, and the portion for municipality and school district shall go to the taxing district in which the mobile home is located. ~~Any licensed dealer may obtain from the secretary of state a dealer's registration receipt upon the payment of \$15, which payment shall exempt said mobile home from any other taxation or registration fee so long as said mobile home remains in the hands of the dealer for sale.~~

Mobile homes which are purchased during the year, or are moved into the state of Minnesota during the year and have not heretofore been registered under section 168.012, subdivision 9, shall be subject to taxation under this subdivision on a pro rata basis determined by the number of months remaining in the year. In making this determination, the secretary of state shall ignore a period of less than one-half month and count a period of one-half month or more as a full month. If such mobile home is not registered and the tax paid

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within 14 days after becoming subject to such tax, a penalty of eight percent shall attach and be a charge upon such tax. A licensed dealer may have the option of paying a registration fee of \$15 on new mobile homes purchased and held for sale. Such payment shall exempt such mobile homes from any other taxation or registration until sold. The \$15 fee shall be paid within 14 days after such dealer purchases such mobile homes; otherwise, the vehicles shall be subject to registration and taxation as provided herein. Whenever a dealer sells or transfers a mobile home registered with a \$15 fee to another dealer who will also hold the mobile home for sale, the \$15 registration fee previously paid shall be credited to the new owner and no further registration or taxation shall be required until the mobile home is sold to other than a dealer; provided, however, that any mobile home owned by a dealer and leased, rented or occupied shall be subject to registration and taxation as provided herein.

Mobile homes held by a licensed dealer and exempted from taxation as inventory pursuant to Minnesota Statutes, Section 272.02, shall be taxed on a pro rata basis for any year during which they are sold to a person other than a licensed dealer. Mobile homes held by a licensed dealer for purposes other than as inventory shall be subject to registration and taxation as herein provided.

Whenever the tax on any mobile home as computed under the provisions of this subdivision is found to be indivisible by five, the secretary of state is authorized to adjust such tax to the nearest figure divisible by five.

A mobile home owned by a member of the military or naval forces of the United States is exempt from the requirements of Laws 1961, Chapter 340, requiring registration and taxation if such owner is a resident of another state and the mobile home is legally and properly registered in the state of his residence.

All taxes levied, assessed, and collected by the secretary (~~including the dealer's registration fee of \$15~~) on class 2a property shall be deposited in the state treasury and the amount thereof is hereby appropriated annually to the secretary of state to be distributed in the following manner: 50 percent to the school district in which the mobile home is located at the time of payment of the tax, 30 percent to the municipality in which the mobile home is located at the time of payment of the tax, 10 percent to the county in which the mobile home is located at the time of payment of the tax, and 10 percent to the general revenue fund in the state treasury. Such distribution shall be made on or before October 1 by the secretary of state who shall compute and prepare payment of this distribution from the records

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and data obtained by him in the process of registering such mobile homes.

Approved June 4, 1969.

CHAPTER 966—S. F. No. 885

[Not Coded]

An act authorizing the committee on rules and legislative expense of the senate and the committee on legislative administration and rules of the house of representatives to undertake the preparation of an educational film about the legislature; and providing for participation of state agencies; and permitting the acceptance of gifts, donations or bequests therefor; and appropriating money therefor.

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

Section 1. **Legislature; educational film.** Subdivision 1. The committee on rules and legislative expense of the senate and the committee on legislative administration and rules of the house of representatives shall jointly undertake the preparation of an educational film concerning the Minnesota legislature and its processes.

Subd. 2. Each committee, for the purposes described in subdivision 1, shall appoint a production committee of five members who need not be members of the appointing committee, three of whom shall be representatives of the majority caucus and two of whom shall be representatives of the minority caucus. The production committees shall supervise the film production in the manner prescribed by the two appointing committees.

Subd. 3. The joint production committee may contract with the state historical society, other state departments, agencies and boards, and such other governmental subdivisions, private consultants, producers, corporations and individuals for such services as may be required to carry out the purposes of this act.

Sec. 2. Notwithstanding the provisions of Minnesota Statutes, Chapter 7, or any other law to the contrary, the state historical society may accept such gifts, donations or bequests as may be made or offered for the purposes of carrying out the terms of this act. Any such gifts, donations, or bequests shall be expended as directed by the joint production committee.

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