

Except for a licensed minnow exporter, a person exporting minnows from Minnesota shall similarly obtain a permit showing the name and address of the owner, the number and kind of minnows to be transported, the point of origin in Minnesota, the destination, and the route to be followed within Minnesota, such permit shall be valid for not more than 24 hours after its date and time of issuance.

Approved March 29, 1973.

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CHAPTER 54—H.F.No.510

*An act relating to motor vehicle registration and taxation; amending Minnesota Statutes 1971, Section 168.013, Subdivision 12.*

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

Section 1. Minnesota Statutes 1971, Section 168.013, Subdivision 12, is amended to read:

Subd. 12. **MOTOR VEHICLES; REGISTRATION; TAX FOR EXCESSIVE WEIGHT.** Whenever an owner has registered a vehicle and paid the tax as provided in section 168.013, subdivision 1, on the basis of a selected gross weight of the vehicle or the actual unloaded weight of the vehicle and thereafter such owner desires to operate such vehicle with a greater gross weight or a greater unloaded weight than that for which the tax has been paid, such owner shall be permitted to re-register such vehicle in the same class for which it was originally registered and pay the additional tax due thereon for the remainder of the calendar year for which such vehicle has been re-registered, the additional tax computed pro rata by the month, one-twelfth of the annual tax due for each month of the year remaining in the calendar year, beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. In computing the additional tax as aforesaid, the owner shall be given credit for the unused portion of the tax previously paid computed pro rata by the month, one-twelfth of the annual tax paid for each month of the year remaining in the calendar year beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. Provided, however, the owner of a vehicle may reregister the vehicle for a weight of more than 75,000 pounds for one or more 30 day periods. For each 30 day

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

period, the additional tax shall be equal to one-twelfth of the difference between the annual tax which has been paid for the vehicle and the annual tax for the weight at which the vehicle is reregistered. When a vehicle is reregistered in accordance with this provision, a distinctive windshield sticker provided by the registrar shall be permanently displayed.

Sec. 2. This act is in effect upon final enactment.

Approved March 29, 1973.

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### CHAPTER 55—H.F.No.564

*An act relating to taxes on and measured by net income; individual filing requirements; amending Minnesota Statutes 1971, Section 290.37, Subdivision 1.*

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

Section 1. Minnesota Statutes 1971, Section 290.37, Subdivision 1, is amended to read:

**290.37 TAXATION; INCOME TAX; FILING REQUIREMENTS FOR INDIVIDUALS.** Subdivision 1. **PERSONS MAKING RETURNS.** The following persons shall make a return for each taxable year, or fractional part thereof where permitted or required by law:

(a) A single individual with respect to his own taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income exceeds \$1,000.

(b) A married individual if his own taxable net income or the combined taxable net income of himself and his spouse exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income or the combined gross income of himself and his spouse exceeds \$1,800.

(c) An unmarried individual who has attained the age of 65 before the close of the taxable year with respect to his own taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed or if his gross income exceeds ~~\$1,900~~ \$1,800.

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