

pense of their respective municipalities, the necessary tally sheets and ballots for such election. The ballots shall be printed on yellow-tinted paper, but without the fac-simile of the signature of the county auditor. The ballots shall contain no party designation of any candidates and the names of the candidates for each office shall be arranged on the ballot alphabetically, according to the surnames of such candidates. The ballots shall be counted, tallied and preserved as in general elections, except that the village or town clerk, as the case may be, shall be the final custodian of such ballots, of his respective municipality. A sample ballot shall be posted at the place of election at least two (2) days before such election by the officer whose duty it is to prepare such ballot."

Approved April 21, 1925.

CHAPTER 299—H. F. No. 1075.

(Secs. 2672, 2673, 2692, 2694 and 2696, G. S. 1923.)

An act to amend General Laws 1921, Chapter 461, as amended by General Laws 1923, Chapter 418, relating to taxation, under Article 16 of the State Constitution, of motor vehicles using the public streets and highways of this state in lieu of all other taxes thereon except wheelage taxes, so-called, and concerning the methods of registering and listing such motor vehicles for taxation and the collection of such taxes and the method of preventing escape therefrom and prohibiting any municipality from imposing any tax upon or license fee or bond of any kind for the operation of certain motor vehicles engaged as common carriers of passengers or freight for hire on trunk highways running through any such borough, village or city.

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

Section 1. **Definitions.**—That Section 1 of Chapter 461, General Laws 1921, as amended by Chapter 418, General Laws 1923, be and the same hereby is amended so as to read as follows:

"Section 1. Wherever in this act the following terms are used, they shall be construed to have the meaning herein ascribed to them:

"Application for Registration" shall have the same meaning as "listing for taxation," and when a motor vehicle is registered it is also listed.

Trucks used for transporting things other than passengers for hire shall be classified and taxed as follows:

Class T shall include all trucks used for transporting agricultural and dairy products from the place of production to the point of shipment, sale, or consumption, and shall pay a tax of 2.4% on the base value.

Class X shall include all trucks used either for hire or in the regular or habitual collection or delivery of things owned by the carrier or upon which the carrier performs work or services in cleaning, cleansing or otherwise improving the same, and shall pay a tax of 5% on the base value.

Class Y shall include all trucks, trailers and semi-trailers carrying things other than passengers for hire from one city or village to one or more cities or villages, or used for the purpose of carrying on a general transportation business for hire, and shall pay a tax of 10% on the base value.

"Commercial Passenger Transportation," shall mean the carriage of passengers for hire between points not wholly within the limits of the same city, village or borough; provided that local bus lines carrying passengers from a railroad station from or to places in the vicinity thereof shall not be construed to be engaged in commercial passenger transportation.

"Highway." Any public thoroughfare for vehicles, including streets in cities, villages and boroughs.

"Motor Vehicles." Any self-propelled vehicle not operated exclusively upon railroad tracks, and any vehicle propelled or drawn by a self-propelled vehicle.

"Owner." Any person, firm, association or corporation owning or renting a motor vehicle, or having the exclusive use thereof, under a lease or otherwise, for a period greater than thirty (30) days.

"Tractor." Any motor vehicle designed or used for drawing other vehicles, but having no provision for carrying loads independently.

"Trailer." Any vehicle designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle.

"Semi-Trailer." A vehicle of the trailer type so designed and used in conjunction with a self-propelled vehicle that a considerable part of its own weight or that of its load rests upon and is carried by the towing vehicle.

"Truck." Any motor vehicle designed or used principally for carrying things other than passengers and includes a motor vehicle to which has been added a cabinet box, platform, rack or other equipment for the purpose of carrying merchandise other than the person or effects of the passenger.

"Registrar." The Registrar of motor vehicles, designated in this act.

"Sworn Statement." Any statement required by or made pursuant to the provisions of this act, made under oath administered by an officer authorized to administer oaths.

"Dealer." Any person, firm or corporation engaged in the busi-

ness of manufacturing, selling or purchasing of motor vehicles, who has been registered as such in accordance with the requirements of this act."

Sec. 2. Rate of tax.—That subdivision (a) of Section 3 of Chapter 461, General Laws 1921, as amended by Chapter 418, General Laws 1923, be and the same hereby is amended so as to read as follows:

"Section 3. (a) Motor vehicles, except as set forth in Section 2 hereof, using the public streets or highways in the State of Minnesota shall be taxed in lieu of all other taxes thereon, except Wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and shall be privileged to use the public streets and highways, on the basis and at the rates for each calendar year as follows:

Motor vehicles for carrying passengers and hearses . . .
2 4-10% of value.

Provided that the minimum tax on all passenger motor vehicles under 2,000 pounds weight except as hereinafter provided shall be . . . \$10.00 and the minimum tax on all passenger motor vehicles 2,000 pounds and over in weight shall be . . . \$12.50.

Trucks, tractors, trailers and semi-trailers . . . 2 4-10% of value.

Provided that the minimum tax on all trucks and tractors of 1 ton and under manufacturers' rated carrying or hauling capacity shall be . . . \$15.00 *except that the minimum tax on trucks converted from passenger vehicles, on which the minimum was \$12.00 or \$15.00, shall pay the same tax as would the vehicle before being converted* and the minimum tax on all trucks and tractors of over 1 ton and under 2 tons manufacturer's rated carrying or hauling capacity shall be \$20.00 and the minimum tax on all trucks and tractors of 2 ton or over and under three tons manufacturers' rated carrying or hauling capacity shall be . . . \$30.00 and the minimum tax on all trucks and tractors of 3 tons or over and under 4 tons manufacturers' rated carrying or hauling capacity shall be . . . \$60.00 and the minimum tax on all trucks and tractors of 4 tons and over and under 5 tons manufacturers' rated carrying or hauling capacity shall be . . . \$85.00 and the minimum tax on all trucks and tractors of 5 tons and over and under 6 tons manufacturers' rated carrying or hauling capacity shall be . . . \$125.00 and the minimum tax on all trucks and tractors of 6 tons and over manufacturer's rated carrying or hauling capacity shall be . . . \$150.00 and the minimum tax on trailers and semi-trailers shall be . . . \$2.00 for each ton or fraction thereof of such capacity.

Busses and carriers of passengers for hire engaged in commercial passenger transportation, other than taxi cabs and vehicles en-

gaged in livery business . . . 10% of value, provided that the minimum tax on all commercial passenger busses of over fifteen passenger seating capacity shall be Three Hundred Fifty Dollars (\$350.00), and on those of fifteen and less and over five passenger seating capacity, other than taxi cabs and vehicles engaged in livery business shall be Two Hundred Fifty Dollars (\$250.00).

Motor cycles without side car . . . \$3.00. Motor cycles side car additional . . . \$2.00.

Value until the end of the first calendar year of vehicle life, construing the year of the model designation as the first year of such life shall be construed to mean the "base price for taxation" as hereinafter defined.

For the purpose of fixing a base price for taxation from which depreciation in value at a fixed per centum per annum can be computed, such price is defined as follows:

The base price for taxation of a motor vehicle of which a similar or corresponding model, as defined in Section 21 of this act, was being manufactured on November 1st preceding the year for which the tax is levied, shall be the manufacturers' list price of such similar or corresponding model in effect on such November 1st. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such November 1st shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such November 1st shall be the price fixed by the registrar as a reasonable manufacturers' list price at the factory on such November 1st if such vehicle has been then manufactured at prevailing costs.

Value during each succeeding year of vehicle life shall be construed to mean such base price for taxation, less ten per cent for the second year, less twenty per cent for the third year, less thirty per cent for the fourth year, less forty per cent for the fifth year, less fifty per cent for the sixth year, less sixty per cent for the seventh year, and less seventy per cent for the eighth and each subsequent year.

When a motor vehicle shall become first subject to taxation between July 31st and October 1st, the tax for the remainder of the calendar year shall be one-half the tax for a whole year.

When a motor vehicle shall become first subject to taxation after September 30th and on or before December 31st, the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year."

Sec. 3. Duties of registrar.—That Section 23 of Chapter 461, General Laws 1921, as amended by Chapter 418, General Laws 1923, be and the same hereby is amended so as to read as follows:

Section 23. The registrar shall maintain in his office an information bureau to immediately answer such questions through personal inquiry, telephone or letter, as may be answered from his files, and when authorized by an inquirer to telegraph 'collect,' shall so answer. *Sheriffs and police departments shall promptly report stolen motor vehicles and motor vehicles recovered on forms provided by the registrar and each month the registrar shall print and send a list of such motor vehicles to said officials and to the motor vehicle department in each of the several states. Initial applications for registration shall be checked against said list.* Registrations shall be completed with the utmost dispatch, in such manner as to render the most efficient service to the public, on the same day that the application is received, except as provided in Section 9 hereof. The telephone and telegraph shall be immediately used in all cases where reverse or 'collect' charges are authorized. The registrar or any deputy or employe shall not be liable to any person for mistake or negligence in the giving of information not wilfully calculated to injure such person. The registration system shall be so conducted, and the requirements thereof so construed as to furnish to the public immediate, accurate information as to any single car about which the inquiry may be made, and to furnish the registrar a means of checking back during any year to determine that all motor vehicles subject to taxation and licensing have had the proper tax or fee paid thereon. The mail or carriers by express may be used for any notice for delivery required of the registrar.

Sec. 4. **Violation a misdemeanor.**—That Section 25 of Chapter 461, General Laws 1921, as amended by Chapter 418, General Laws 1923, be and the same hereby is amended so as to read as follows:

Section 25. Any person who shall use or cause any motor vehicle to be used or operated in violation of the provisions of this act or while a certificate of registration of a motor vehicle issued to him is suspended or revoked, or who shall knowingly deliver a motor vehicle to another to be used or operated in violation of this act, or who shall violate any of the provisions thereof, shall be guilty of a misdemeanor. *The possession of a motor vehicle the original engine number of which has been destroyed, removed, altered, covered or defaced shall be prima facie evidence that the same is stolen property. Registration shall be refused such motor vehicles, provided, however, that within sixty days after this act takes effect any person possessing such motor vehicle may apply for a special engine number. If the registrar is satisfied on the sworn statements of the applicant that the applicant is the legal owner a special engine number preceded by the letters MINN. shall be assigned such motor vehicle. Upon certificate by a peace officer that*

the said number has been properly stamped on such engine the motor vehicle may thereafter be registered as are other motor vehicles."

Sec. 5. Manufacturer to file statement.—That Section 21, Chapter 418, General Laws 1923, be and the same is hereby amended so as to read as follows:

Section 21. Every manufacturer of a motor vehicle sold or offered for sale within this state, either by the manufacturer, distributor, dealer or any other person, shall, on or before the first day of November in each year, file in the office of the registrar a sworn statement showing the various models manufactured by him, and the retail list price, rated carrying capacity and manufacturer's shipping weight of each model being manufactured November 1st of that year; and shall also file with the registrar, in such form as manufacturers usually use for advertising, complete specifications of the construction of each model that has been manufactured by him. Upon each change in such price, carrying capacity or weight and upon the manufacture of each new model thereafter, such manufacturer shall in like manner file a new statement setting forth such change. Models shall be deemed similar if substantially alike and of the same make. Models shall be deemed to be corresponding models, for the purpose of taxation under Section 3 of this act, if of the same make and having approximately the same weight and type of body and chassis and the same style and size of motor. The registrar may refuse to register any new or first hand vehicle in this state unless the manufacturer thereof has furnished to the registrar the sworn statement herein provided, for the model of the motor vehicle that is offered for registration. Such list price, rated carrying capacity and listed weight of the vehicle, as set forth in the manufacturer's statement shall be the price, weight or carrying capacity on which the tax of a motor vehicle shall be computed under Section 3 of this act unless grossly at variance with fact. *In all instances in which there have been added to a complete vehicle additional parts, equipment or accessories not included in the factory list price upon which the tax is computed in accordance with the requirements of section 3 of this act, the reasonable cost thereof, if amounting in the aggregate to more than \$50, shall be added to the list price upon which the tax is computed. Such added parts, equipment or accessories to the extent in value of \$50 shall be exempt from taxation.* The registrar shall have authority to fix the value, carrying capacity and weight of any rebuilt or foreign car or any car on which a record of the list price, carrying capacity or weight is not available in his office."

Sec. 6. Effective January 1, 1926.—This act shall take effect and be in force from and after January 1, 1926.

Approved April 21, 1925.