

(8) To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested party, if any, in like manner that depositions of witnesses are taken in civil actions in the district court, in any matter which he may have authority to investigate or determine;

(9) To investigate the tax laws of other states and countries and to formulate and submit to the legislature such legislation as he may deem expedient to prevent evasions of assessment and taxing laws, and to secure just and equal taxation and improvement in the system of assessment and taxation in this state;

(10) To consult and confer with the governor upon the subject of taxation, the administration of the laws in regard thereto, and the progress of the work of the department of taxation, and to furnish the governor, from time to time, such assistance and information as he may require relating to tax matters;

(11) To transmit to the governor, on or before the third Monday in December of each even-numbered year, and to each member of the legislature, on or before January first of each odd-numbered year, the report of the department of taxation for the preceding years, showing all the taxable property in the state and the value of the same, in tabulated form;

(12) To visit at least one-half the counties of the state annually and every county in the state at least once in two years and inquire into the methods of assessment and taxation and ascertain whether the assessors faithfully discharge their duties, particularly as to their compliance with the laws requiring the assessment of all property not exempt from taxation;

(13) To exercise and perform such further powers and duties as may be required or imposed upon the commissioner of taxation by law.

Approved April 23, 1945.

CHAPTER 600—H. F. No. 1030

An act relating to motor vehicles, providing for conversion from one registration class to another and for refunds of tax in certain instances; amending Minnesota Statutes 1941, Section 168.16, and Laws 1943, Chapter 286, Section 1, designated as Section 168.165.

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

Section 1. Minnesota Statutes 1941, Section 168.16, is hereby amended to read as follows:

168.16. Refunds. After the tax upon any motor vehicle shall have been paid for any year, refund shall be made only for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state, provided that after more than two years after such tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reason of non-use as provided by Section 168.02. Such refundment shall be made from any fund in possession of the registrar and shall be deducted from his monthly report to the state auditor. A detailed report of such refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing indorsed upon his registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such owner who duly registers such vehicle. Any owner whose vehicle shall be *permanently* destroyed or permanently removed from the state shall be entitled to deduct from any tax which shall become thereafter due during the same year from such owner upon another vehicle *an amount equal to the unused portion of the tax paid upon the vehicle so destroyed or removed from the state, computed pro rata by the month, one-twelfth of the annual tax paid for each month of the year remaining after the month in which the vehicle was so destroyed or removed from the state.*

In case the vehicle so permanently destroyed or permanently removed from the state is a truck, tractor, truck-tractor, trailer, semi trailer, or bus, the owner, if he prefers, shall, upon application with return of the registration plates and the registration certificate, be entitled to a cash refund in the amount of the unused portion of the tax paid on the vehicle computed pro rata by the month, one-twelfth of the annual tax paid, for each month of the year remaining after the month in which the plates and certificate were returned to the registrar.

Sec. 2. Laws 1943, Chapter 286, Section 1, designated as Section 168.165, is amended to read as follows:

168.165. Changing class of registration. Upon application by the owner, the Registrar of Motor Vehicles may con-

vert the registration of any truck, truck-tractor, trailer or semi-trailer, or bus, from one class of registration to any other class of registration, provided that the owner pays the difference between the unused portion of the tax previously paid and the tax for the remainder of the year in the new class, and the conversion fee herein provided, and surrenders the number plates and registration card thereof for the old class. If the unused portion of the tax paid for registration in the class from which conversion is made exceeds the tax for the remainder of the year in the class to which converted, the Registrar shall refund the excess to the owner. In determining the unused portion of any tax under this section, the Registrar shall count the remaining months of the tax year beginning with the first month after the month in which application for conversion is made, and shall count one-twelfth of the full year's tax for each remaining month. When any such motor vehicle has been registered in a class for a period of not less than three months, it may be converted to a lower tax-rate class upon payment of a conversion fee of \$2.00, which shall be deposited in the trunk highway sinking fund.

As used in this section the phrase "unused portion of the tax" means the portion of the annual tax already paid in any class to cover the months of the calendar year remaining after the month in which the conversion is made.

The conversion privilege provided for and authorized in this section shall apply also to conversions to or from the truck mile tax class provided for in Section 168.06, Subdivision 4, except that the registration fee of \$5.00 required under such truck mile tax shall not be subject to either the pro-rated reduction or the pro-rated refundment as provided above. Conversions may be made from the truck mile tax class to the gross-weight-use tax class or any other class, and may be made from the gross-weight-use tax class or any other class to the truck mile tax class, subject to all the provisions of this section.

Approved April 23, 1945.

CHAPTER 601—H. F. No. 1077

An act relating to liens for repairing, altering, dyeing, cleaning, pressing and laundering wearing apparel.

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

Section 1. Liens for launderers. Whenever any article of wearing apparel, bedding, linens, flatwork and household