

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

Section 1. Minnesota Statutes 1945, Section 525.18, is amended to read :

525.18. **Execution of law.** Subdivision 1. Every person of sound mind, not a minor, may dispose of his estate, or any part thereof, or any right or interest therein, by his last will in writing, signed by him or by some person in his presence and by his express direction, and attested and subscribed in his presence by two or more competent witnesses.

*Subd. 2. In addition, every such person described in subdivision 1 hereof may by will dispose of the whole or any part of his body to a teaching institution, university, college, state board of public health, or legally licensed hospital, either for use as such institution, university, college or hospital may see fit, or for use as expressly designated therein.*

Approved March 21, 1949.

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#### CHAPTER 161—H. F. No. 611

*An act relating to the registration and taxation of aircraft and amending Minnesota Statutes 1945, Section 360.53, Subdivisions 2, 7, 8 and 9; Section 360.54; Section 360.55; Section 360.59, Subdivisions 3 and 4, and by adding thereto five new subdivisions; Section 360.60, Subdivisions 1 and 2; Section 360.62; Section 360.63; Section 360.64; and Section 360.67, Subdivision 3, and by adding thereto one new section.*  
Be it enacted by the Legislature of the State of Minnesota :

Section 1. Minnesota Statutes 1945, Section 360.53, Subdivision 2, is amended to read :

360.53. **Taxation.** Subd. 2. **Rate.** The tax shall be at the rate of one per cent of value; provided that the minimum tax on an aircraft subject to the provisions of sections 360.51 to 360.67 shall *not be less than 25 per cent of the tax on said aircraft computed on its base price or \$10 whichever is the higher.*

Sec. 2. Minnesota Statutes 1945, Section 360.53, Subdivision 7, is amended to read:

Subd. 7. **Prorating of tax.** When an aircraft first becomes subject to taxation during the calendar year for which the tax is paid, the tax on it shall be for the remainder of that year prorated on a monthly basis of one-twelfth of the annual tax for each calendar month, counting the month during which it becomes subject to the tax as the first month of such remainder.

Sec. 3. Minnesota Statutes 1945, Section 360.53, Subdivision 8, is amended to read:

Subd. 8. **One full calendar year.** *Every aircraft subject to the provisions of this act which has at any time since April 19, 1945 used the air space overlying the state of Minnesota and the airports thereof shall be taxed for the full calendar year of any year in which it is so used. Any aircraft which does not use the air space overlying the state of Minnesota and the airports thereof at any time during one full calendar year shall not be subject to the tax provided by this act for such year.*

Sec. 4. Minnesota Statutes 1945, Section 360.53, Subdivision 9, is amended to read:

Subd. 9. **Assessed as personal property in certain cases.** Aircraft subject to taxation under the provisions of sections 360.51 to 360.67 shall not be assessed as personal property and shall be subject to no tax except as provided for by sections 360.51 to 360.67. *Aircraft not subject to taxation as provided in this act, but subject to taxation as personal property within the state of Minnesota shall be assessed and valued at 33 1/3 per cent of the true and full value thereof and taxed at the rate and in the manner provided by law for the taxation of ordinary personal property. If the person against whom any tax has been levied on the ad valorem basis because of any aircraft shall, during the calendar year for which such tax is levied, be also taxed under provisions of this chapter, then and in that event, upon proper showing, the commissioner of taxation shall grant to the person against whom said ad valorem tax was levied, such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed. If the ad valorem tax upon any air-*

*craft has been assessed against a dealer in new and unused aircraft, and the tax imposed by this chapter for the required period is thereafter paid by the owner, then and in that event, upon proper showing, the commissioner of taxation, upon the application of said dealer, shall grant to such dealer against whom said ad valorem tax was levied such reduction or abatement of assessed valuation or taxes as was occasioned by the so-called ad valorem tax imposed.*

Sec. 5. Minnesota Statutes 1945, Section 360.54, is amended to read:

**360.54. Subject to tax; exemptions.** Every aircraft shall be *presumed* to be one using the air space overlying the state of Minnesota and the airports thereof, and hence subject to taxation under sections 360.51 to 360.67, if such aircraft has prior to the effective date of Laws 1945, Chapter 411, used such air space and airports, or shall actually use them or if it shall come into the possession of an owner in this state, other than as a manufacturer, dealer, warehouseman, mortgagee, or pledgee *and it shall be the burden of the owner thereof to prove that said aircraft has not in fact used the air space overlying the state of Minnesota and the airports thereof in order to avoid the payment of the tax as required herein.* New and unused aircraft in the possession of a dealer solely for the purpose of sale and used or second-hand aircraft which have not theretofore used the air space and airports aforesaid, which are in the possession of a dealer solely for the purpose of sale and which are duly listed as provided in sections 360.51 to 360.67 shall not be deemed to be aircraft using said air space and airports. The operation of an aircraft through the air space over the state of Minnesota or on any airport thereof by a dealer or any of his employees for demonstration purposes or for any purpose incident to the usual conduct and operation of his business in which he has been licensed pursuant to the provisions of sections 360.51 to 360.67 to engage, or solely for the purpose of moving it from points outside or within this state to the place of business or storage of a licensed dealer within the state, or solely for the purpose of moving it from the place of business of a manufacturer or licensed dealer within the state to the place of business or residence of a purchaser outside the state, shall not be deemed to be using the air space over the state of Minnesota and the airports thereof within the meaning of sections 360.51 to 360.67 or article 19 of the constitution and shall not be held to make the aircraft subject to taxation under sections 360.51

to 360.67 if during such operation or moving the dealers' plates, labels, or stamps herein provided for shall be duly displayed upon such aircraft.

Sec. 6. Minnesota Statutes 1945, Section 360.55, Subdivision 1, is amended to read:

**360.55. Subdivision 1. Exemptions.** Any aircraft owned by a nonresident of this state and transiently or temporarily using the air space overlying this state and the airports thereof shall be exempt from taxation under the provisions of sections 360.51 to 360.67 unless it uses the air spaces overlying this state and the airports thereof for more than 60 days in any calendar year. *The operation of an aircraft in this state for any time during one day shall be considered as operation for one complete day.*

Sec. 7. Minnesota Statutes 1945, Section 360.59, Subdivision 3, is amended to read:

**360.59. Registration and listing. Subd. 3. Issuance of certificate.** The commissioner shall file such application and upon approval thereof and upon payment of the aircraft tax as provided in sections 360.51 to 360.67, together with all arrears and penalties, if any, and upon the delivery to him of the duly endorsed registration certificate of the former owner, if any, or proof of loss provided in lieu thereof, shall assign to it a distinctive number and issue to the owner a registration certificate which shall *contain the name, place of residence, with street and number, if in a city, and post office address of the owner, a specific description of the aircraft, and the number assigned, together with a place on the face of the certificate in which the owner shall immediately upon receipt thereof place his signature and on the reverse side thereof, an assignment and notice of sale or termination of ownership with places for the signature of both seller and purchaser, and a place for assignment of the tax that has been paid. The registration certificate shall be retained by the owner until expiration or surrender as herein provided. In the case of listing and registration by manufacturers' agents or dealers of aircraft not using the air space overlying the state of Minnesota and the airports thereof no registration certificate shall be issued, but a duplicate of such list may be retained by the dealer or manufacturer as the registration certificate.*

Sec. 8. Minnesota Statutes 1945, Section 360.59, Subdivision 4, is amended to read:

**Subd. 4. Number plates.** The commissioner, upon such approval and payment, shall also issue to the applicant number plates, decalcomania labels, or stamps bearing an abbreviation of the state name and the number assigned to the aircraft. After being issued for use upon an aircraft no number plate, label, or stamp shall be transferred to another aircraft. *Such number plates, labels, or stamps, shall be securely attached in a conspicuous place on the aircraft for which they are issued.*

Sec. 9. Minnesota Statutes 1945, Section 360.59, is amended by adding thereto five new subdivisions to be numbered 5, 6, 7, 8 and 9, to read:

**Subd. 5. Commissioner to approve.** *The commissioner shall approve no application and issue no number plate for any aircraft, except such as may have come direct from the manufacturer, or from another state unless and until the registration certificate therefor issued or proof of loss thereof by sworn statement shall be delivered to the commissioner, and he shall satisfy himself from his records that all taxes and fees due hereunder shall have been paid, and indorsements upon said certificate or sworn proof of loss in writing signed by the seller and purchaser, shall furnish proof that the applicant for registration is paying or receiving credit for the tax upon the aircraft of which he is the rightful possessor; or, in case such certificate or proof is not available, the commissioner shall satisfy himself of such fact by personal view of the aircraft and by proof of the claim of ownership thereof.*

*Aircraft brought into Minnesota from other states shall not be registered or have number plates issued therefor until such registration certificates or other evidence of title as may reasonably be required from the registrant within that state be surrendered to the commissioner in the same manner as certificates of this state, or in lieu thereof, such view and evidence of the chain of ownership be had as will assure the payment of the proper tax so long as the aircraft shall be in the state.*

**Subd. 6. Expiration of Registration certificate.** *The registered owner's right to the registration certificate provided for herein and the right to use the number plates issued*

*therewith shall expire upon the termination of ownership of any person in the aircraft for which the same was issued, and in any event at midnight on February 15 of the year following the year for which the registration certificate was issued.*

**Subd. 7. Transfer of ownership.** *Upon the transfer of ownership, destruction, theft, dismantling as such, or the permanent removal by the owner thereof from this state of any aircraft registered in accordance with the provisions of this act, the right of the owner of such aircraft to use the registration certificate and number plates assigned such aircraft shall expire, and such certificate and any existing plates shall be, by such owner, forthwith returned with transportation prepaid to the commissioner with a signed notice of the date and manner of termination of ownership, giving the name and post office address, with street and number, if in a city, of the person to whom transferred; provided, however, that whenever the ownership of an aircraft shall be transferred to another who shall forthwith register the same in his name, the commissioner may permit the manual delivery of such plates to the new owner of such aircraft. Whenever any person seeks to become the owner by gift, trade or purchase of any aircraft for which a registration certificate has been theretofore issued under the provisions of this act, he shall join with the registered owner in transmitting with his application the said registration certificate with the assignment and notice of sale duly executed upon the reverse side thereof, or in case of loss of such certificate, with such proof of loss by sworn statements in writing as shall be satisfactory to the commissioner. Upon the transfer of any aircraft by a manufacturer or dealer, for use within the state, whether by sale, lease or otherwise, such manufacturer or dealer shall, within seven days after such transfer, file with the commissioner a notice or report containing the date of such transfer, a description of such aircraft, and the name, street and number of residence, if in a city, and post office address of the transferee, and shall transmit therewith the transferee's application for registration thereof.*

**Subd. 8. Amendment, suspension, modification, revocation.** *All registrations and issue of number plates shall be subject to amendment, suspension, modification or revocation by the commissioner summarily for any violation of or neglect to comply with the provisions of this act. In any case where the proper registration of an aircraft is dependent upon procuring information entailing such delay as to unreasonably*

deprive the owner of the use of his aircraft, the commissioner may issue a tax receipt and plates conditionally. In any case when the commissioner for cause has revoked a registration, he shall have authority to demand the return of the number plates and registration certificate, and, if necessary, to seize the number plates issued for such registration.

**Subd. 9. Defacement or destruction of number plates.** In the event of the defacement, loss or destruction of any number plates the commissioner upon receiving and filing a sworn statement of the aircraft owner, setting forth the circumstances of the defacement, loss, destruction or theft of the number plates, together with any defaced plates and the payment of the fee of one dollar shall issue a new set of plates especially designed for that purpose. The commissioner shall then note on his records the issue of such new number plates and shall proceed in such manner as he may deem advisable to cancel and call in the original plates so as to insure against their use on another aircraft. Duplicate registration certificates plainly marked as duplicates may be issued in like cases upon the payment of a 25 cent fee.

**Sec. 10.** Minnesota Statutes 1945, Section 360.60, Subdivision 1, is amended to read:

**360.60 Subdivision 1. Certain sections of motor vehicle registration laws applicable.** Every aircraft not exempted by sections 360.54 and 360.55 shall be registered as required by this act whether or not said aircraft is being used in the air space overlying the state of Minnesota and on the airports thereof. Aircraft which have become damaged, are un-airworthy and not in flying condition and which have not in fact used the air space overlying the state of Minnesota and the airports thereof during any calendar year shall not be subject to the tax provided by this act for such year provided the owner of such aircraft shall with his application for registration file with the commissioner a verified statement describing the aircraft, its condition, and the reason for such aircraft not being in operating condition, and furnish such other information as may be necessary for the commissioner to determine that the aircraft is not in fact using the air space overlying the state of Minnesota and the airports thereof. Upon receipt of such application together with the statement required herein, the commissioner shall issue to such owner a certificate which shall state thereon that the tax has not been paid and that the aircraft shall not use the air space overlying

*the state of Minnesota and the airports thereof until the tax required by this act has been paid.*

Sec. 11. Minnesota Statutes 1945, Section 360.60, Subdivision 2, is amended to read :

Subd. 2. *Every aircraft owner who fails or neglects to register his aircraft as required by this act shall be guilty of a misdemeanor.*

Sec. 12. Minnesota Statutes 1945, Section 360.62, is amended to read :

360.62. **Certain sections made applicable.** *Except as provided herein the tax upon any aircraft which has been paid for any year, shall be refunded 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 an aircraft 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 aircraft. Refunds as provided by this act shall be made in the manner provided by Laws 1947, Chapter 416. The former owner of a transferred aircraft by an assignment in writing indorsed upon his registration certificate and delivered to the commissioner 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 new owner who duly registers such aircraft. Any owner whose aircraft shall be destroyed or permanently removed from the state shall be entitled to a refund of one half the annual tax theretofore paid on such aircraft, if the aircraft is permanently destroyed or removed from the state before July 1, and one-quarter of the annual tax theretofore paid on such aircraft if it is permanently destroyed or removed from the state after June 30 but before October 1.*

*No refund, however, shall be made if the aircraft is permanently destroyed or removed from the state after September 30. In order to secure such refund, the aircraft owner shall submit a verified statement that such aircraft has either been sold out-of state or destroyed, the date of such sale or destruction and such other information as the commissioner may require.*

Sec. 13. Minnesota Statutes 1945, Section 360.63, is amended to read:

**360.63. Dealers license. Subdivision 1.** *Any person engaged in the business of selling, purchasing, or dealing in aircraft, new or used, and who desires to withhold aircraft owned by him from tax as provided in this act, may apply to the commissioner for an aircraft dealer's license. In order to qualify for an aircraft dealer's license the applicant shall show that he has an established place of business on an airport licensed as a public airport by the commissioner and that he has the necessary buildings, facilities and equipment for the proper storage and maintenance of aircraft in accordance with such rules and regulations as may be established by the commissioner. The commissioner may charge a fee of \$10 for each license which license shall be effective for one year from the date of its issuance or he may authorize an aircraft dealer to operate under a flight operator's license as otherwise provided by Minnesota Statutes 1945, Chapter 360 as amended. The commissioner is empowered to suspend or revoke any license issued by him when he shall determine that the holder thereof has violated any of the provisions of this act or has failed to maintain any of the requirements necessary to obtain such license.*

*Subd. 2. Any licensed aircraft dealer may apply to the commissioner for one or more aircraft dealers plates. A charge of \$5.00 shall be made for each such plate. Any aircraft owned by said dealer may be used for the purpose of demonstration as provided in section 360.54 hereof provided aircraft dealers plates are conspicuously attached to the aircraft when so used, and provided said aircraft has been first listed with the commissioner on an aircraft withholding form provided by him. Any aircraft listed and used as provided herein need not be registered as provided by this act and shall not be subject to the tax provided herein until October 1, of each year at which time the aircraft shall be registered and the entire tax provided by this act shall be paid.*

Sec. 14. Minnesota Statutes 1945, Section 360.64, is amended to read:

**360.64. Taxation; in hands of dealers.** *All taxes imposed under the provisions of this act shall be deemed the personal obligation of the aircraft owner and the amount of such tax, including added penalties for the non-payment thereof, shall*

*be a first lien upon the aircraft taxed, paramount and superior to all other liens thereon whether previously or subsequently accruing thereon; and, in addition to any other remedy herein prescribed, the state shall have a right of action against the owner for the recovery of the amount of any delinquent tax thereon, including the penalties accruing because of the non-payment thereof, or for the enforcement of the tax lien thereon hereby declared, or both, in any court of competent jurisdiction. The county attorney of the county in which such aircraft is owned shall perform such service in the matter of the commencement and prosecution of such suit or in the prosecution of any other remedy for the enforcement of such tax as the attorney general may require.*

Sec. 15. Minnesota Statutes 1945, Section 360.67, Subdivision 3, is amended to read :

[360.67] Subd. 3. **Violations and penalties.** *Any person who sells, delivers or otherwise transfers ownership of an aircraft required to be registered as provided by this act without having registered said aircraft as required by this act shall be guilty of a misdemeanor.*

Sec. 16. Minnesota Statutes 1945, Chapter 360, is amended by adding thereto a new section to read :

[360.68] **Effective date.** *The provisions of this act shall become effective January 1, 1950, for the registration and taxation of aircraft for the year 1950, and subsequent years. The provisions of Laws 1945, Chapter 411, shall remain in effect for the remainder of the year 1949.*

Approved March 21, 1949.

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#### CHAPTER 162—S. F. No. 9

*An act relating to relief associations in certain cities and amending Minnesota Statutes 1945, Section 423.17.*

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

Section 1. Minnesota Statutes 1945, Section 423.17, is amended to read as follows :