

taxation of this state the same percentage of the difference between such aggregate amount of such credit as the amount payable to such commissioner under such agreement bears to such aggregate amount.

[291.46] **Sec. 6. Penalties and interest, limitation.** When in any case the board of arbitration determines that a decedent died domiciled in this state, the total amount of interest and penalties for nonpayment of the tax, between the date of the election and the final determination of the board, shall not exceed four per cent of the amount of the taxes per annum.

[291.47] **Sec. 7. Application.** This chapter applies only to cases in which each of the states involved in the dispute has in effect therein a law substantially similar to this chapter.

Approved April 6, 1951.

CHAPTER 248—S. F. No. 295

An act relating to certain motor vehicles exempt from the motor vehicle registration tax; amending Minnesota Statutes 1949, Section 168.031.

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

Section 1. Minnesota Statutes 1949, Section 168.031, is amended to read:

168.031. **Exemption from registration; persons in armed forces, disabled veterans.** The motor vehicle of any person who engages in active service in time of war or other emergency declared by proper authority in any of the military or naval forces of the United States shall be exempt from the motor vehicle registration tax during the period of such active service and for 40 days immediately thereafter if the owner has filed with the registrar of motor vehicles a written application for exemption with such proof of military service as the registrar may have required and if the motor vehicle is

not operated on a public highway within the state, except by the owner while on furlough or leave of absence.

The motor vehicle of any disabled war veteran, which vehicle has been furnished free by the United States government to and especially equipped for said disabled veteran, shall be exempt from the motor vehicle registration tax.

Approved April 6, 1951.

CHAPTER 249—S. F. No. 423

An act providing for the apportionment of the Minnesota estate tax; amending Minnesota Statutes 1949, Section 291.40.

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

Section 1. Minnesota Statutes 1949, Section 291.40, is amended to read:

291.40. Apportionment of estate tax. The tax which may be imposed under Section 291.34 shall be a *general obligation of the estate and shall not be apportioned among the several beneficiaries thereof unless so directed by the will of the decedent.*

Approved April 6, 1951.

CHAPTER 250—S. F. No. 600

An act relating to the issuance of "on sale" intoxicating liquor licenses in certain cities of the fourth class; amending Minnesota Statutes 1949, Section 340.11, Subdivision 7.

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

Section 1. Minnesota Statutes 1949, Section 340.11, Subdivision 7, is amended to read: