

such extension shall be taken within six months after the approval of this act.

**Sec. 4. Retroactive effect.** When such proceedings are taken within such period of time, such proceedings shall relate back to the date of the expiration of such corporate period as originally fixed by its articles of incorporation or by statutory limitations, or as such original period may have been renewed, and, when such period is extended as provided by this act, any and all corporate acts and contracts done and performed, made and entered into after the expiration of said period shall be, and each is hereby, declared to be legal and valid.

**Sec. 5. Applicability limited.** This act shall not apply to any corporation the charter of which has been declared forfeited by the final judgment of any court of competent jurisdiction of this state or to any corporation as to which there is pending any action or proceeding in any of the courts of this state for the forfeiture of its charter, nor shall this act affect any action or proceeding now pending in any of the courts of this state in relation to any corporation described in Section 1.

Approved April 11, 1953.

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CHAPTER 314—S. F. No. 52

[Not Coded]

*An act relating to the payment by certain cities of the fourth class of fees for legal services.*

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

**Section 1. Legal help, validation of payment.** Where any city council of a city of the fourth class, operating under a home rule charter, shall have employed and paid additional legal help, in addition to the city attorney, to assist the city attorney in actions at law and other matters that the city is involved in, such expenditures are declared to be valid and legal, any provision in its charter to the contrary notwithstanding.

Filed April 13, 1953.

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CHAPTER 315—H. F. No. 818

*An act relating to tax on motor vehicles; amending Minnesota Statutes 1949, Section 168.28.*

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

Section 1. Minnesota Statutes 1949, Section 168.28, is amended to read :

**168.28 Vehicles subject to tax, exceptions.** Every motor vehicle (except those exempted in section 168.02) shall be deemed to be one using the public streets and highways and hence as such subject to taxation under this act if such motor vehicle has since April 23, 1921, used such public streets or highways, or shall actually use them, or if it shall come into the possession of an owner other than as a manufacturer, dealer, warehouseman, mortgagee or pledgee. New and unused motor vehicles in the possession of a dealer solely for the purpose of sale, and used or second-hand motor vehicles which have not theretofore used the public streets or highways of this state which are in the possession of a dealer solely for the purpose of sale and which are duly listed as herein provided, shall not be deemed to be vehicles using the public streets or highways. The driving or operating of a motor vehicle upon the public streets or highways of this state by a motor vehicle dealer or any employee of such motor vehicle dealer for demonstration purposes or for any purpose incident to the usual and customary conduct and operation of his business in which he has been licensed under section 168.27 to engage, or solely for the purpose of moving it from points outside or within the 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 public streets or highways in the state within the meaning of this chapter or of the Constitution of the State of Minnesota, Article 16, and shall not be held to make the motor vehicle subject to taxation under this chapter as one using the public streets or highways, if during such driving or moving the dealer's plates herein provided for shall be duly displayed upon such vehicle. *Any dealer or distributor may register a motor vehicle prior to its assessment or taxation as personal property, and pay the license fee and tax thereon for the full calendar year as one using the public streets and highways, and thereafter such vehicle shall be deemed to be one using the public streets and highways and shall not be subject to assessment or taxation as personal property during the calendar year for which it is so registered, whether or not such vehicle shall actually have used the streets or highways.*

Filed April 13, 1953.

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