

CHAPTER 42—S. F. No. 241

An act relating to the registration and taxation of motor vehicles; amending Minnesota Statutes 1949, Section 168.16.

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

Section 1. Minnesota Statutes 1949, Section 168.16, is amended to read:

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 *plates and certificate were returned to the registrar.*

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 the 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.

Approved February 25, 1953.