

## CHAPTER 147—H. F. No. 315

*An act relating to the registration and taxation of motor vehicles; permitting delayed registration thereof by motor vehicle dealers under certain conditions; amending Minnesota Statutes 1961, Section 168.013, Subdivision 6.*

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

Section 1. Minnesota Statutes 1961, Section 168.013, Subdivision 6, is amended to read:

Subd. 6. **Motor vehicles; delayed registration; listing by dealers.** The owner of every motor vehicle not exempted by section 168.012 or by ~~Minnesota Statutes 1945, section 168.28,~~ shall, so long as it is subject to taxation within the state, list and register the same and pay the tax herein provided annually; provided, however, that any dealer in motor vehicles, to whom dealer's plates shall have been issued, as herein provided; *in this chapter, shall, upon due application on the date set for the annual renewal of registration and payment of tax, be entitled to withhold the tax upon any motor vehicle held by him solely for the purpose of sale or demonstrating or both and upon which the tax as a user of the public highways, shall become due, until the motor vehicle shall be sold or let for hire to a person not such a dealer, or until used upon the public highways, but no longer than until October first, following when the whole tax shall become immediately payable with all arrears. coming into the possession of any such motor vehicle to be held solely for the purpose of sale or demonstration or both, shall be entitled to withhold the tax becoming due on such vehicle for the following year if the vehicle is received before the current year registration expires and the transfer is filed with the registrar on or before such expiration date. When, thereafter, such vehicle is otherwise used or is sold, leased, or rented to another person, firm, corporation, or association, the whole tax for the year shall become payable immediately with all arrears.*

Approved April 1, 1965.

## CHAPTER 148—H. F. No. 345

*An act relating to motor vehicle tax refunds; amending Minnesota Statutes 1961, Section 168.16, as amended.*

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

**Changes or additions indicated by italics, deletions by strikeout.**