

## 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.**

Section 1. Minnesota Statutes 1961, Section 168.16, as amended by Laws 1963, Chapter 147, is amended to read:

**168.16 Motor vehicles; tax refunds; appropriation.** After the tax upon any motor vehicle shall have been paid for any year, refund shall be made 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 reasons of nonuse as provided by section 168.012. 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 endorsed 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 *at the time of such occurrence*, whose vehicle shall be permanently destroyed ~~or~~ , permanently removed from the state, *or sold to the federal government, the state, or political subdivision thereof*, shall upon filing a verified claim be entitled to a refund of 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; provided, however, that in the case of a vehicle permanently removed from the state and the registrar is satisfied that the registration plates and certificate have been surrendered to and canceled by the motor vehicle department of another state or country, he may compute the refund in the same manner as if such plates and certificate were returned to him as of the date of such surrender and cancellation.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Approved April 1, 1965.

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