

effective the day following final enactment and shall relate to returns filed pursuant to chapters 291 and 292 prior to and after the effective date of this article. The provisions of section 32 shall be effective for estates of decedents dying after January 1, 1975. The remainder of this article is effective for estates of decedents dying after December 31, 1979 and gifts made after December 31, 1979.

Sec. 4. **EFFECTIVE DATE.**

This act is effective the day following final enactment.

Approved March 22, 1982

CHAPTER 593 — S.F.No. 1499

An act relating to motor vehicles; providing for special license plates for former prisoners of war; appropriating money; proposing new law coded in Minnesota Statutes, Chapter 168.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. [168.125] **SPECIAL LICENSE PLATES FOR FORMER PRISONERS OF WAR.**

Subdivision 1. SPECIAL PLATES; APPLICATION; FEE; TRANSFER. The registrar shall issue special license plates bearing the inscription "EX-POW" to any applicant who is both a former prisoner of war and an owner or joint owner of a motor vehicle upon the applicant's compliance with all the laws of this state relating to the registration and licensing of motor vehicles and drivers. The special license plates shall be of a design and size to be determined by the commissioner. Plates bearing the "EX-POW" inscription may be issued for only one motor vehicle per applicant.

Application for issuance of these plates shall be made at the time of renewal or first application for registration. The application shall include a certification by the commissioner of veterans' affairs that the applicant was a member of the military forces of the United States who was captured, separated, and incarcerated by an enemy of the United States during a period of armed conflict.

The applicant shall pay, in addition to the registration tax required by law, a fee of \$10 for the special license plates issued under this section. The additional fee is payable only when the plates are issued and no additional fee is payable in any year in which tabs or stickers are issued in lieu of number plates. All fees from the sale of the special license plates shall be paid into the state treasury and credited to the highway user tax distribution fund.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

Notwithstanding the provisions of section 168.12, subdivision 1, the special license plates issued under this section may be transferred to another motor vehicle owned or jointly owned by the former prisoner of war upon the payment of a fee of \$5. This fee shall be paid into the state treasury and credited to the highway user tax distribution fund.

For purposes of this section, "motor vehicle" means a passenger automobile, station wagon, pickup truck, motorcycle, or recreational vehicle.

Subd. 2. SPECIAL PLATE; EX-POW AND HANDICAPPED INSIGNIA. The registrar shall issue special license plates bearing both the "EX-POW" and handicapped insignia to any applicant who is entitled to the special license plates provided under this section and who is also entitled to special license plates for the physically handicapped under section 168.021 upon compliance with the provisions of both sections. The special license plates shall be of a design and size to be determined by the commissioner.

Subd. 3. RULES; COMMISSIONER OF PUBLIC SAFETY. The commissioner of public safety may promulgate by rule, in accordance with the provisions of chapter 15, the procedures for issuance or transfer of the special license plates authorized under this section.

Subd. 4. RULES; COMMISSIONER OF VETERANS' AFFAIRS. The commissioner of veterans' affairs shall promulgate by rule, in accordance with the provisions of chapter 15, the procedure for obtaining the certification of former prisoner of war status.

Subd. 5. SAVINGS PROVISION. Nothing in this section shall alter the exemption for disabled war veterans provided for in section 168.031.

Sec. 2. APPROPRIATION.

There is appropriated from the highway user tax distribution fund to the commissioner of public safety the sum of \$10,000 for fiscal year 1983 for the purpose of providing "EX-POW" license plates.

Approved March 22, 1982

CHAPTER 594 — S.F.No. 1503

An act relating to game and fish; fees for firearms safety and snowmobile training courses; amending Minnesota Statutes 1980, Sections 84.86, Subdivision 1; and 97.85, Subdivision 1.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.