

SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION

S.F. No. 3012

(SENATE AUTHORS: LIESKE, Kreun, Jasinski, Housley and Coleman)

DATE
03/20/2023

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Introduction and first reading
Referred to Transportation

OFFICIAL STATUS

1.1 A bill for an act

1.2 relating to transportation; abolishing vehicle registration taxes; transferring money;

1.3 amending Minnesota Statutes 2022, sections 168.002, subdivision 13; 168.012;

1.4 168.013, subdivisions 8, 20, 22; 168.0135, subdivision 1; 168.017, subdivision 5;

1.5 168.018; 168.04, subdivisions 1, 2; 168.09, subdivisions 1, 5, 7; 168.092,

1.6 subdivision 1; 168.10, subdivisions 1, 1a, 1b, 1c, 1d, 1h, 1i, 2; 168.101, subdivision

1.7 2a; 168.105, subdivision 2; 168.11, subdivisions 1, 3; 168.12, subdivisions 1, 2,

1.8 2a, 2b, 2c, 2d, 2e, 2f, 5; 168.123, subdivision 1; 168.1235, subdivision 1; 168.1255,

1.9 subdivision 1; 168.1256, subdivision 1; 168.127, subdivisions 2, 5; 168.128,

1.10 subdivision 2; 168.1282, subdivision 1; 168.1284, subdivisions 1, 5; 168.1285,

1.11 subdivisions 1, 5; 168.1286, subdivision 1; 168.129, subdivision 1; 168.1294,

1.12 subdivisions 1, 5, 6; 168.1295, subdivisions 1, 5; 168.1296, subdivisions 1, 5;

1.13 168.1297, subdivision 1; 168.1298, subdivisions 1, 5; 168.13; 168.15, subdivision

1.14 1; 168.17; 168.181, subdivisions 1, 2; 168.187, subdivisions 7, 27; 168.221; 168.27,

1.15 subdivision 28; 168.301, subdivisions 1, 2, 3, 5; 168.33, subdivisions 1, 2, 7;

1.16 168.34; 168.61, subdivision 2; 168.62, subdivision 1; 168.64; 168.65, subdivision

1.17 2; 168.842; 168.843; repealing Minnesota Statutes 2022, sections 168.002,

1.18 subdivision 33; 168.013, subdivisions 1, 1a, 1b, 1c, 1d, 1e, 1f, 1g, 1h, 1k, 1l, 1m,

1.19 2, 3, 4, 5, 6, 7, 12, 14, 15, 16, 18, 19, 23; 168.016; 168.022; 168.032; 168.033;

1.20 168.041, subdivision 8; 168.11, subdivision 2; 168.16; 168.183; 168.28; 168.31,

1.21 subdivisions 1, 4, 4a, 5, 6; 168.35; 168.62, subdivision 2; 168.63, subdivision 5.

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

1.23 Section 1. Minnesota Statutes 2022, section 168.002, subdivision 13, is amended to read:

1.24 Subd. 13. **Gross weight.** (a) "Gross weight" means the actual unloaded weight of the

1.25 vehicle, either a truck or tractor, or the actual unloaded combined weight of a truck-tractor

1.26 and semitrailer or semitrailers, or of the truck-tractor, semitrailer and one additional

1.27 semitrailer, fully equipped for service, plus the weight of the maximum load which the

1.28 applicant has elected to carry on such vehicle or combined vehicles.

1.29 (b) The term gross weight applied to a truck used for towing a trailer means the unloaded

1.30 weight of the truck, fully equipped for service, plus the weight of the maximum load which

2.1 the applicant has elected to carry on such truck, including the weight of such part of the
2.2 trailer and its load as may rest upon the truck.

2.3 (c) The term gross weight applied to school buses means the weight of the vehicle fully
2.4 equipped with all fuel tanks full of fuel, plus the weight of the passengers and their baggage
2.5 computed at the rate of 100 pounds per passenger seating capacity, including that for the
2.6 driver. The term gross weight applied to other buses means the weight of the vehicle fully
2.7 equipped with all fuel tanks full of fuel, plus the weight of passengers and their baggage
2.8 computed at the rate of 150 pounds per passenger seating capacity, including that for the
2.9 driver. For bus seats designed for more than one passenger, but which are not divided so as
2.10 to allot individual seats for the passengers that occupy them, allow two feet of its length
2.11 per passenger to determine seating capacity.

2.12 (d) The term gross weight applied to a truck, truck-tractor or a truck used as a truck-tractor
2.13 used exclusively by the owner thereof for transporting unfinished forest products or used
2.14 by the owner thereof to transport agricultural, horticultural, dairy and other farm products
2.15 including livestock produced or finished by the owner of the truck and any other personal
2.16 property owned by the farmer to whom the license for such truck is issued, from the farm
2.17 to market, and to transport property and supplies to the farm of the owner, as described in
2.18 subdivision 8, shall be the actual weight of the truck, truck-tractor or truck used as a
2.19 truck-tractor or the combined weight of the truck-tractor and semitrailer plus the weight of
2.20 the maximum load which the applicant has elected to carry on such vehicle or combined
2.21 vehicles and shall be ~~licensed and taxed as provided by section 168.013, subdivision 1e~~
2.22 registered.

2.23 (e) The term gross weight applied to a truck-tractor or a truck used as a truck-tractor
2.24 used exclusively by the owner, or by a for-hire carrier hauling exclusively for one owner,
2.25 for towing an equipment dolly shall be the actual weight of the truck-tractor or truck used
2.26 as a truck-tractor plus the weight of such part of the equipment dolly and its load as may
2.27 rest upon the truck-tractor or truck used as a truck-tractor, and shall be ~~licensed~~ registered
2.28 ~~separately and taxed as provided by section 168.013, subdivision 1e~~, and the equipment
2.29 dolly shall be ~~licensed~~ registered ~~separately and taxed as provided in section 168.013,~~
2.30 ~~subdivision 1d~~, which is applicable for the balance of the weight of the equipment dolly
2.31 and the balance of the maximum load the applicant has elected to carry on such combined
2.32 vehicles. The term "equipment dolly" as used in this subdivision means a heavy semitrailer
2.33 used solely by the owner, or by a for-hire carrier hauling exclusively for one owner, to
2.34 transport the owner's construction machinery, equipment, implements and other objects

3.1 used on a construction project, but not to be incorporated in or to become a part of a
3.2 completed project.

3.3 (f) The term gross weight applied to a tow truck or towing vehicle defined in section
3.4 168B.011, subdivision 12a, means the weight of the tow truck or towing vehicle fully
3.5 equipped for service, including the weight of the crane, winch and other equipment to control
3.6 the movement of a towed vehicle, but does not include the weight of a wrecked or disabled
3.7 vehicle towed or drawn by the tow truck or towing vehicle.

3.8 Sec. 2. Minnesota Statutes 2022, section 168.012, is amended to read:

3.9 **168.012 VEHICLES EXEMPT FROM ~~TAX OR~~ LICENSE FEES.**

3.10 Subdivision 1. **Vehicles exempt from ~~tax, fees, or~~ plate display.** (a) The following
3.11 vehicles are exempt from the provisions of this chapter requiring payment of ~~tax and~~
3.12 registration fees, except as provided in subdivision 1c:

3.13 (1) vehicles owned and used solely in the transaction of official business by the federal
3.14 government, the state, or any political subdivision;

3.15 (2) vehicles owned and used exclusively by educational institutions and used solely in
3.16 the transportation of pupils to and from those institutions;

3.17 (3) vehicles used solely in driver education programs at nonpublic high schools;

3.18 (4) vehicles owned by nonprofit charities and used exclusively to transport disabled
3.19 persons for charitable, religious, or educational purposes;

3.20 (5) vehicles owned by nonprofit charities and used exclusively for disaster response and
3.21 related activities;

3.22 (6) vehicles owned by ambulance services licensed under section 144E.10 that are
3.23 equipped and specifically intended for emergency response or providing ambulance services;
3.24 and

3.25 (7) vehicles owned by a commercial driving school licensed under section 171.34, or
3.26 an employee of a commercial driving school licensed under section 171.34, and the vehicle
3.27 is used exclusively for driver education and training.

3.28 (b) Provided the general appearance of the vehicle is unmistakable, the following vehicles
3.29 are not required to register or display number plates:

3.30 (1) vehicles owned by the federal government;

4.1 (2) fire apparatuses, including fire-suppression support vehicles, owned or leased by the
4.2 state or a political subdivision;

4.3 (3) police patrols owned or leased by the state or a political subdivision; and

4.4 (4) ambulances owned or leased by the state or a political subdivision.

4.5 (c) Unmarked vehicles used in general police work, liquor investigations, or arson
4.6 investigations, and passenger automobiles, pickup trucks, and buses owned or operated by
4.7 the Department of Corrections or by conservation officers of the Division of Enforcement
4.8 and Field Service of the Department of Natural Resources, must be registered and must
4.9 display appropriate license number plates, furnished by the registrar at cost. Original and
4.10 renewal applications for these license plates authorized for use in general police work and
4.11 for use by the Department of Corrections or by conservation officers must be accompanied
4.12 by a certification signed by the appropriate chief of police if issued to a police vehicle, the
4.13 appropriate sheriff if issued to a sheriff's vehicle, the commissioner of corrections if issued
4.14 to a Department of Corrections vehicle, or the appropriate officer in charge if issued to a
4.15 vehicle of any other law enforcement agency. The certification must be on a form prescribed
4.16 by the commissioner and state that the vehicle will be used exclusively for a purpose
4.17 authorized by this section.

4.18 (d) Unmarked vehicles used by the Departments of Revenue and Labor and Industry,
4.19 fraud unit, in conducting seizures or criminal investigations must be registered and must
4.20 display passenger vehicle classification license number plates, furnished at cost by the
4.21 registrar. Original and renewal applications for these passenger vehicle license plates must
4.22 be accompanied by a certification signed by the commissioner of revenue or the
4.23 commissioner of labor and industry. The certification must be on a form prescribed by the
4.24 commissioner and state that the vehicles will be used exclusively for the purposes authorized
4.25 by this section.

4.26 (e) Unmarked vehicles used by the Division of Disease Prevention and Control of the
4.27 Department of Health must be registered and must display passenger vehicle classification
4.28 license number plates. These plates must be furnished at cost by the registrar. Original and
4.29 renewal applications for these passenger vehicle license plates must be accompanied by a
4.30 certification signed by the commissioner of health. The certification must be on a form
4.31 prescribed by the commissioner and state that the vehicles will be used exclusively for the
4.32 official duties of the Division of Disease Prevention and Control.

4.33 (f) Unmarked vehicles used by staff of the Gambling Control Board in gambling
4.34 investigations and reviews must be registered and must display passenger vehicle

5.1 classification license number plates. These plates must be furnished at cost by the registrar.
5.2 Original and renewal applications for these passenger vehicle license plates must be
5.3 accompanied by a certification signed by the board chair. The certification must be on a
5.4 form prescribed by the commissioner and state that the vehicles will be used exclusively
5.5 for the official duties of the Gambling Control Board.

5.6 (g) Unmarked vehicles used in general investigation, surveillance, supervision, and
5.7 monitoring by the Department of Human Services' Office of Special Investigations' staff;
5.8 the Minnesota Sex Offender Program's executive director and the executive director's staff;
5.9 and the Office of Inspector General's staff, including, but not limited to, county fraud
5.10 prevention investigators, must be registered and must display passenger vehicle classification
5.11 license number plates, furnished by the registrar at cost. Original and renewal applications
5.12 for passenger vehicle license plates must be accompanied by a certification signed by the
5.13 commissioner of human services. The certification must be on a form prescribed by the
5.14 commissioner and state that the vehicles must be used exclusively for the official duties of
5.15 the Office of Special Investigations' staff; the Minnesota Sex Offender Program's executive
5.16 director and the executive director's staff; and the Office of the Inspector General's staff,
5.17 including, but not limited to, contract and county fraud prevention investigators.

5.18 (h) Each state hospital and institution for persons who are mentally ill and
5.19 developmentally disabled may have one vehicle without the required identification on the
5.20 sides of the vehicle. The vehicle must be registered and must display passenger vehicle
5.21 classification license number plates. These plates must be furnished at cost by the registrar.
5.22 Original and renewal applications for these passenger vehicle license plates must be
5.23 accompanied by a certification signed by the hospital administrator. The certification must
5.24 be on a form prescribed by the commissioner and state that the vehicles will be used
5.25 exclusively for the official duties of the state hospital or institution.

5.26 (i) Each county social service agency may have vehicles used for child and vulnerable
5.27 adult protective services without the required identification on the sides of the vehicle. The
5.28 vehicles must be registered and must display passenger vehicle classification license number
5.29 plates. These plates must be furnished at cost by the registrar. Original and renewal
5.30 applications for these passenger vehicle license plates must be accompanied by a certification
5.31 signed by the agency administrator. The certification must be on a form prescribed by the
5.32 commissioner and state that the vehicles will be used exclusively for the official duties of
5.33 the social service agency.

5.34 (j) Unmarked vehicles used in general investigation, surveillance, supervision, and
5.35 monitoring by tobacco inspector staff of the Department of Human Services' Alcohol and

6.1 Drug Abuse Division for the purposes of tobacco inspections, investigations, and reviews
6.2 must be registered and must display passenger vehicle classification license number plates,
6.3 furnished at cost by the registrar. Original and renewal applications for passenger vehicle
6.4 license plates must be accompanied by a certification signed by the commissioner of human
6.5 services. The certification must be on a form prescribed by the commissioner and state that
6.6 the vehicles will be used exclusively by tobacco inspector staff for the duties specified in
6.7 this paragraph.

6.8 (k) All other motor vehicles must be registered and display ~~tax-exempt~~ exempt number
6.9 plates, furnished by the registrar at cost, except as provided in subdivision 1c. All vehicles
6.10 required to display ~~tax-exempt~~ exempt number plates must have the name of the state
6.11 department or political subdivision, nonpublic high school operating a driver education
6.12 program, licensed commercial driving school, or other qualifying organization or entity,
6.13 plainly displayed on both sides of the vehicle. This identification must be in a color giving
6.14 contrast with that of the part of the vehicle on which it is placed and must endure throughout
6.15 the term of the registration. The identification must not be on a removable plate or placard
6.16 and must be kept clean and visible at all times; except that a removable plate or placard
6.17 may be utilized on vehicles leased or loaned to a political subdivision or to a nonpublic high
6.18 school driver education program.

6.19 Subd. 1a. **Special markings on conservation officer vehicle.** Notwithstanding the
6.20 provisions of this section, or any other law to the contrary, motor vehicles of the conservation
6.21 officer service need not be specially marked in any way.

6.22 Subd. 1c. **Payment of administrative, plate, and filing fee.** The annual administrative
6.23 fee for a ~~tax-exempt~~ an exempt vehicle under this section is \$5. The license plate fee for a
6.24 ~~tax-exempt~~ an exempt vehicle, except a trailer, is \$10 for two plates per vehicle, payable
6.25 only on the first ~~tax-exempt~~ exempt registration of the vehicle. The registration period for
6.26 a ~~tax-exempt~~ an exempt vehicle is biennial. The administrative fee is due on March 1
6.27 biennially and payable the preceding January 1, with validating stickers issued at time of
6.28 payment. Replacement plates are subject to the fees in section 168.12.

6.29 Subd. 1d. **State Lottery vehicle.** Unmarked passenger vehicles used by the State Lottery
6.30 for the purpose of conducting security or criminal investigations or ensuring that lottery
6.31 retailers are in compliance with law and with their contracts are not required to display
6.32 ~~tax-exempt~~ exempt number plates, but must be registered and must display passenger vehicle
6.33 license plates. The registrar shall furnish the license plates to the director of the State Lottery
6.34 at cost. On applying for initial registration or renewal of a registration under this subdivision,

7.1 the director of the State Lottery must certify, on a form prescribed by the registrar and signed
7.2 by the director, that the vehicles will be used exclusively for the purposes of this subdivision.

7.3 Subd. 2. **Farm vehicle.** Implements of husbandry, as defined in section 168A.01,
7.4 subdivision 8, and tractors used solely for agricultural purposes or tractors, together with
7.5 trailers or wagons thereto attached, occasionally hauling agricultural products or necessary
7.6 commodities used on the farm from said farm to and from the usual marketplace of the
7.7 owner, tractors for drawing threshing machinery and implements of husbandry temporarily
7.8 moved upon the highway, ~~shall not be taxed as motor vehicles using the public streets and~~
7.9 ~~highways and~~ shall be exempt from the provisions of this chapter.

7.10 Subd. 2a. **Small farm trailer.** Farm trailers with a gross weight of less than 10,000
7.11 pounds, drawn by a passenger automobile or farm truck and used exclusively for transporting
7.12 agricultural products from farm to farm and to and from the usual marketplace of the owner,
7.13 ~~shall not be taxed as motor vehicles using the public streets and highways and~~ shall be
7.14 exempt from the provisions of this chapter.

7.15 Subd. 2b. **Fertilizer trailer.** A trailer used exclusively to carry liquid or dry fertilizer
7.16 for use on a farm ~~shall not be taxed as a motor vehicle using the public streets and highways~~
7.17 ~~and~~ shall be exempt from the provisions of this chapter.

7.18 Subd. 2d. **Electric-assisted bicycles.** Electric-assisted bicycles ~~must not be taxed as~~
7.19 ~~motor vehicles using the public streets and highways, and~~ are exempt from the provisions
7.20 of this chapter.

7.21 Subd. 3. **Special mobile equipment, snowmobile.** Special mobile equipment and
7.22 snowmobiles ~~shall not be taxed as motor vehicles using the public streets and highways,~~
7.23 ~~and~~ shall be exempt from the provisions of this chapter.

7.24 Subd. 3a. **Special permits.** Motorized golf carts and four-wheel all-terrain vehicles
7.25 operated under permit and on roadways designated pursuant to section 169.045 are exempt
7.26 from the provisions of this chapter.

7.27 Subd. 4. **Camp equipment.** Bunkhouses, supply cars, shop cars, and other similar camp
7.28 equipment mounted on trailers and used by highway construction contractors exclusively
7.29 at construction camp sites ~~shall not be taxed as motor vehicles using the public streets and~~
7.30 ~~highways and~~ shall be exempt from the provisions of this chapter. Such trailers with such
7.31 mounted bunkhouses, supply cars, shop cars, and other similar camp equipment thereon
7.32 shall be listed and taxed as personal property.

8.1 Subd. 5. **Carrier of certain equipment.** Motor vehicles, which are used primarily for
8.2 the purpose of carrying sawing machines; well-drilling machines, pump hoists, and other
8.3 equipment registered under chapter 103I; barn sprayers or corn shellers permanently attached
8.4 to them, ~~shall not be subject to the registration tax as herein provided, but~~ shall be listed for
8.5 taxation as personal property as provided by law. The exemption in this subdivision for
8.6 well-drilling machines, pump hoists, and other equipment registered under chapter 103I
8.7 applies regardless of whether the well-drilling machine, pump hoist, or other equipment is
8.8 also carrying materials related to its operation.

8.9 ~~Subd. 5a. **Vehicle used for testing.** Motor vehicles operated for testing under section~~
8.10 ~~168.25 are not subject to registration taxes under this chapter.~~

8.11 ~~Subd. 6. **Fire truck or ambulance operated without profit.** All motor vehicle fire~~
8.12 ~~apparatuses and ambulances operated without profit while owned by a farmers' cooperative~~
8.13 ~~association, a body of farmers, a volunteer fire department or association, or a group of~~
8.14 ~~citizens, and used solely for the extinguishment of fire in the community in which it is so~~
8.15 ~~owned and employed or, in the case of an ambulance used only for the benefit of the~~
8.16 ~~community in which it is owned or employed, shall be exempt from taxation.~~

8.17 Subd. 7. **Vehicle not used; domiciled in another state.** (a) The owner of a motor vehicle
8.18 that during any calendar year, or in the case of a vehicle registered under section 168.017
8.19 during the registration period provided for in that section, is not operated on a public highway
8.20 is exempt from the provisions of this chapter requiring registration, ~~payment of tax, and~~
8.21 ~~penalties for tax nonpayment,~~ but only if the owner of the vehicle first files a verified written
8.22 application with the registrar, correctly describing the vehicle and certifying that it has not
8.23 been operated upon a public highway.

8.24 (b) A motor vehicle domiciled in a foreign state, legally licensed in that state, and owned
8.25 by a Minnesota resident is exempt from this chapter; except that it is subject to section
8.26 168.181, subdivision 3, provided, that this exemption does not conflict with any existing
8.27 reciprocal agreement with the state in which the vehicle is domiciled.

8.28 Subd. 8. **60-day exemption for vehicle of new resident.** Every passenger automobile,
8.29 travel trailer, other than manufactured homes, or passenger car utility trailer duly registered
8.30 in any foreign state, district, territory, or country and displaying all license number plates
8.31 or like insignia required by the laws of such state, district, territory, or country shall be
8.32 exempt from the provisions of this chapter during the first 60 days of residence of the owner
8.33 in this state; provided that if the 60-day period expires after the 15th day of any month, the
8.34 remainder of that month shall be deemed to be within the 60-day period and provided further

9.1 that any such vehicles shall become subject to the provisions of this chapter immediately
9.2 upon transfer of the ownership of such vehicles or upon expiration of the registration.

9.3 Subd. 9. **Manufactured homes and park trailers.** ~~Manufactured homes and park trailers~~
9.4 ~~shall not be taxed as motor vehicles using the public streets and highways and shall be~~
9.5 ~~exempt from the motor vehicle tax provisions of this chapter.~~ Except as provided in section
9.6 273.125, manufactured homes and park trailers shall be taxed as personal property. The
9.7 provisions of Minnesota Statutes 1957, section 272.02 or any other act providing for tax
9.8 exemption shall be inapplicable to manufactured homes and park trailers, except such
9.9 manufactured homes as are held by a licensed dealer or limited dealer, as defined in section
9.10 327B.04, and exempted as inventory under subdivision 9a. Travel trailers not conspicuously
9.11 displaying current registration plates on the property tax assessment date shall be taxed as
9.12 manufactured homes if occupied as human dwelling places.

9.13 Subd. 9a. **Manufactured home as dealer inventory.** Manufactured homes, as defined
9.14 in section 327.31, subdivision 6, shall be considered as dealer inventory on the January 2
9.15 assessment date, if the home is:

9.16 (1) listed as inventory and held by a licensed or limited dealer;

9.17 (2) unoccupied and not available for rent;

9.18 (3) connected or not connected to utilities when located in a manufactured home park;
9.19 and

9.20 (4) connected or not connected to utilities when located at a dealer's sales center.

9.21 The exemption under this subdivision is allowable for up to five assessment years after the
9.22 date a home is initially claimed as dealer inventory.

9.23 Subd. 10. **Exemption determined by use.** If a vehicle is used for a purpose which would
9.24 make it exempt pursuant to subdivision 1 but title is held by a seller or a vendor or is assigned
9.25 to a third party under a lease agreement or a lease purchase agreement or installment sale
9.26 permitted under section 465.71, exemption shall be determined by the use rather than the
9.27 holder of the title.

9.28 Subd. 11. **Semitrailer.** Semitrailers as defined in section 168.002, subdivision 30, ~~shall~~
9.29 ~~not be taxed as a motor vehicle using the public streets and highways and shall display a~~
9.30 number plate for identification purposes only.

10.1 Sec. 3. Minnesota Statutes 2022, section 168.013, subdivision 8, is amended to read:

10.2 Subd. 8. **Tax proceeds to highway user fund; Fee proceeds to vehicle services**
 10.3 **account.** ~~(a) Unless otherwise specified in this chapter, the net proceeds of the registration~~
 10.4 ~~tax imposed under this chapter must be collected by the commissioner, paid into the state~~
 10.5 ~~treasury, and credited to the highway user tax distribution fund.~~

10.6 ~~(b)~~ All fees collected under this chapter, unless otherwise specified, must be deposited
 10.7 in the vehicle services operating account in the special revenue fund under section 299A.705.

10.8 Sec. 4. Minnesota Statutes 2022, section 168.013, subdivision 20, is amended to read:

10.9 Subd. 20. **Federal heavy vehicle use tax; proof of payment.** No person may register
 10.10 a motor vehicle that, along with the trailers and semitrailers customarily used with the same
 10.11 type of motor vehicle, has a ~~taxable~~ gross weight of at least 55,000 pounds and is subject
 10.12 to the use tax imposed by the Internal Revenue Code of 1954, section 4481, unless proof
 10.13 of payment of the use tax, if required and in a form as may be prescribed by the secretary
 10.14 of the treasury, is presented.

10.15 Sec. 5. Minnesota Statutes 2022, section 168.013, subdivision 22, is amended to read:

10.16 Subd. 22. **Optional donation for education on anatomical gifts.** As part of procedures
 10.17 for payment of ~~the~~ vehicle registration ~~tax~~ fees under this ~~section~~ chapter, the commissioner
 10.18 shall allow a vehicle owner to add to the ~~tax~~ fee a \$2 donation for the purposes of public
 10.19 information and education on anatomical gifts under section 171.075, for in-person
 10.20 transactions conducted by a deputy registrar appointed under section 168.33, subdivision
 10.21 2. This subdivision applies to annual renewal registrations only, and does not apply to
 10.22 registrations authorized under sections 168.053 to 168.057, 168.127, 168.187, and 168.27.

10.23 Sec. 6. Minnesota Statutes 2022, section 168.0135, subdivision 1, is amended to read:

10.24 Subdivision 1. **Authorization.** (a) The commissioner, in consultation with deputy
 10.25 registrars, must establish a process to implement, locate, and install self-service kiosks that
 10.26 may be used for passenger vehicle and motorcycle registration renewals. The commissioner
 10.27 must establish reasonable performance, security, technical, and financial standards to approve
 10.28 a vendor. Self-service kiosks authorized by this section must:

10.29 (1) allow a customer to renew a passenger vehicle or motorcycle registration ~~pursuant~~
 10.30 ~~to section 168.013~~ without assistance of a deputy registrar;

10.31 (2) collect the appropriate annual contribution for a special license plate;

11.1 (3) process requests for duplicate license plates, except that the self-service kiosk must
11.2 not process any request for a special plate that requires documentation to prove eligibility
11.3 to receive that type of plate;

11.4 (4) dispense license plate registration renewal stickers to the applicant at the time of the
11.5 application; and

11.6 (5) display the contact phone number and email address of the deputy registrar's office
11.7 that is responsible for the self-service kiosk.

11.8 (b) This section only applies to deputy registrars appointed pursuant to section 168.33,
11.9 subdivision 2.

11.10 Sec. 7. Minnesota Statutes 2022, section 168.017, subdivision 5, is amended to read:

11.11 Subd. 5. **Registration period extension for leased vehicle.** (a) Notwithstanding
11.12 subdivisions 3 and 4, a person leasing for at least one year a vehicle registered under this
11.13 section may obtain an extension of the motor vehicle's registration period for the unexpired
11.14 portion of the lease period, for a period not to exceed 11 months beyond the expiration of
11.15 the registration period.

11.16 (b) In order to obtain an extension under this subdivision a lessee must:

11.17 (1) apply to the registrar on a form the registrar prescribes;

11.18 (2) submit to the registrar a copy of the lease; and

11.19 (3) pay an administrative fee of \$5; ~~and,~~

11.20 ~~(4) pay a tax of 1/12 of the tax for the registration period being extended for each month~~
11.21 ~~of the extension.~~

11.22 (c) On an applicant's compliance with paragraph (b) the registrar shall issue the applicant
11.23 a license plate tab or sticker designating the new month of expiration of the registration.
11.24 The extended registration expires on the tenth day of the month following the month
11.25 designated on the tab or sticker.

11.26 (d) All fees collected under paragraph (b), clause (3), must be deposited in the vehicle
11.27 services operating account under section 299A.705, subdivision 1. ~~Taxes collected under~~
11.28 ~~paragraph (b), clause (4), must be deposited in the highway user tax distribution fund.~~

12.1 Sec. 8. Minnesota Statutes 2022, section 168.018, is amended to read:

12.2 **168.018 QUARTERLY REGISTRATION OF FARM TRUCKS.**

12.3 (a) The owner of (1) any farm truck as defined in section 168.002, subdivision 8, or (2)
12.4 a truck owned by a retailer who is engaged in the intrastate transportation of fertilizer or
12.5 agricultural chemicals directly to a farm for on-farm use within a radius of 50 miles of the
12.6 retailer's business location, may elect to register and license the truck only for one or more
12.7 quarters of a registration year, ~~at a tax of one-fourth of the annual tax on the vehicle plus~~
12.8 upon payment of \$5 for each quarterly registration. The owner may not apply for quarterly
12.9 registration or renewal until seven days before the selected quarter or concurrent quarters.
12.10 The expiration date of a registration shall be displayed on the license plate in such a manner
12.11 as the registrar shall direct. No truck registered on a quarterly basis shall be operated on the
12.12 public streets and highways more than ten days beyond the end of the quarter for which it
12.13 is registered unless the registration has been renewed for another quarter or for the remainder
12.14 of the registration year.

12.15 (b) For purposes of this section registration quarters shall begin on March 1, June 1,
12.16 September 1, and December 1.

12.17 Sec. 9. Minnesota Statutes 2022, section 168.04, subdivision 1, is amended to read:

12.18 Subdivision 1. **Licensed in other states.** The provisions of this chapter, requiring the
12.19 registration ~~and taxation~~ of motor vehicles and the display of license number plates shall
12.20 not apply to a motor vehicle operated by an owner who is not a resident of this state or the
12.21 owner's authorized agent while the owner is serving in the armed forces of the United States,
12.22 subject to the following conditions and limitations:

12.23 (1) the vehicle is properly registered in another state in the name of the owner and
12.24 displays the license number plates or other insignia required by the laws of the other state;

12.25 (2) the owner is a resident of the state in which the vehicle is registered;

12.26 (3) the vehicle is used only for personal transportation or for transportation of the owner
12.27 or authorized agent's personal property; and

12.28 (4) the vehicle is subject to all provisions of law applicable to vehicles owned by
12.29 Minnesota residents except to the extent exemption from law is provided by this section.

13.1 Sec. 10. Minnesota Statutes 2022, section 168.04, subdivision 2, is amended to read:

13.2 Subd. 2. **Licensed by armed forces.** The provisions of this chapter, requiring the
13.3 registration ~~and taxation~~ of motor vehicles and the display of license number plates shall
13.4 not apply to a motor vehicle operated by the owner or authorized agent while the owner is
13.5 engaged in active service in the armed forces of the United States, subject to the following
13.6 conditions and limitations:

13.7 (1) that such vehicle is properly registered with, and displays the license number plates
13.8 of, the armed forces of the United States in a foreign country;

13.9 (2) that such vehicle is used only for personal transportation or for transportation of the
13.10 owner or authorized agent's personal property;

13.11 (3) that such vehicle shall be subject to all provisions of law applicable to vehicles owned
13.12 by Minnesota residents except to the extent that exemption from said law is provided by
13.13 this section;

13.14 (4) that the exemption provided by this subdivision shall be valid only for a period of
13.15 30 days after a vehicle has arrived in this state.

13.16 Sec. 11. Minnesota Statutes 2022, section 168.09, subdivision 1, is amended to read:

13.17 Subdivision 1. **Registration required.** No trailer or motor vehicle, except as is exempted
13.18 by section 168.012, may be used or operated upon the public streets or highways of the state
13.19 in any calendar year until it is registered as provided in this section, the ~~motor vehicle tax~~
13.20 ~~and~~ fees as provided in this chapter are paid, and the number plates issued for the trailer or
13.21 motor vehicle are displayed on it. ~~No trailer or motor vehicle, except as provided by section~~
13.22 ~~168.012, which for any reason is not subject to taxation as provided in this chapter, may be~~
13.23 ~~used or operated upon the public streets or highways of this state until it is registered as~~
13.24 ~~provided in this section and displays number plates as required by this chapter, except that~~
13.25 the purchaser of a new trailer or motor vehicle may operate it without plates if the permit
13.26 authorized by section 168.091 or 168.092 is displayed.

13.27 Sec. 12. Minnesota Statutes 2022, section 168.09, subdivision 5, is amended to read:

13.28 Subd. 5. **Defenses to failure to renew.** No person may be charged with violating this
13.29 section by reason of failure to renew the registration of a previously registered motor vehicle,
13.30 except those vehicles registered under section 168.187, if:

14.1 (1) the person produces a statement from the registrar to the effect that the person was
 14.2 not notified by the registrar of the annual renewal for the registration of the vehicle to which
 14.3 a citation was issued; and

14.4 (2) the person renews the registration and pays the ~~motor vehicle tax and~~ fees due within
 14.5 ten days of being cited for the violation.

14.6 Sec. 13. Minnesota Statutes 2022, section 168.09, subdivision 7, is amended to read:

14.7 Subd. 7. **Display of temporary permit.** (a) A vehicle that displays a Minnesota plate
 14.8 issued under this chapter may display a temporary permit in conjunction with expired
 14.9 registration if:

14.10 (1) ~~the current registration tax and all other fees and taxes~~ have been paid in full; and

14.11 (2) the plate has been applied for.

14.12 (b) A vehicle may display a temporary permit in conjunction with expired registration,
 14.13 with or without a registration plate, if:

14.14 (1) the plates have been applied for;

14.15 (2) ~~the registration tax and other fees and taxes~~ have been paid in full; and

14.16 (3) either the vehicle is used solely as a collector vehicle while displaying the temporary
 14.17 permit and not used for general transportation purposes or the vehicle was issued a 21-day
 14.18 permit under section 168.092, subdivision 1.

14.19 (c) The permit is valid for a period of 60 days. The permit must be in a format prescribed
 14.20 by the commissioner, affixed to the rear of the vehicle where a license plate would normally
 14.21 be affixed, and plainly visible. The permit is valid only for the vehicle for which it was
 14.22 issued to allow a reasonable time for the new plates to be manufactured and delivered to
 14.23 the applicant. The permit may be issued only by the commissioner or by a deputy registrar
 14.24 under section 168.33.

14.25 Sec. 14. Minnesota Statutes 2022, section 168.092, subdivision 1, is amended to read:

14.26 Subdivision 1. **Resident buyer.** The motor vehicle registrar may issue a permit to a
 14.27 person purchasing a new or used motor vehicle in this state for the purpose of allowing the
 14.28 purchaser a reasonable time to register the vehicle and pay fees ~~and taxes~~ due on the transfer.
 14.29 The permit is valid for a period of 21 days. The permit must be in a form as the registrar
 14.30 may determine, affixed to the rear of the vehicle where a license plate would normally be
 14.31 affixed, and plainly visible. Each permit is valid only for the vehicle for which issued.

15.1 Sec. 15. Minnesota Statutes 2022, section 168.10, subdivision 1, is amended to read:

15.2 Subdivision 1. **Application.** (a) Except as provided in subdivisions 1a, 1b, 1c, 1d, 1g,
15.3 and 1h, every owner of any motor vehicle in this state, not exempted by section 168.012 or
15.4 168.26, shall as soon as registered ownership of a motor vehicle is acquired and annually
15.5 thereafter ~~during the period provided in section 168.31~~, file with the commissioner of public
15.6 safety on a blank provided by the commissioner a listing for ~~taxation and~~ application for
15.7 the registration of such vehicle, stating the first, middle and last names, the date of birth,
15.8 and the address of the primary residence of each registered owner thereof who is a natural
15.9 person or mailing address if the address of the primary residence has been classified as
15.10 private data under this chapter, the full name and address of any other registered owner, the
15.11 name and address of the person from whom purchased, make of motor vehicle, year and
15.12 number of the model, manufacturer's identification number or serial number, type of body,
15.13 the weight of the vehicle in pounds, for trailers only, its rated load carrying capacity and
15.14 for buses only, its seating capacity, and such other information as the commissioner may
15.15 require. Any false statement willfully and knowingly made in regard thereto shall be deemed
15.16 perjury and punished accordingly. The listing and application for registration by dealers or
15.17 manufacturers' agents within the state, of motor vehicles received for sale or use within the
15.18 state shall be accepted as compliance with the requirements of this chapter, imposed upon
15.19 the manufacturer.

15.20 (b) Registration shall be refused a motor vehicle if the original identification or serial
15.21 number has been destroyed, removed, altered, covered, or defaced. However, if the
15.22 commissioner is satisfied on the sworn statements of the registered owner or registered
15.23 owners or such other persons as the commissioner may deem advisable that the applicant
15.24 is the legal owner, a special identification number in the form prescribed by the commissioner
15.25 shall be assigned to the motor vehicle. When it has been determined that the number had
15.26 been affixed to such vehicle in a manner prescribed by the commissioner, the vehicle may
15.27 thereafter be registered in the same manner as other motor vehicles. In the case of a new or
15.28 rebuilt motor vehicle manufactured or assembled without an identification or serial number,
15.29 the commissioner may assign an identification number to the motor vehicle in the same
15.30 manner as prescribed heretofore.

15.31 Sec. 16. Minnesota Statutes 2022, section 168.10, subdivision 1a, is amended to read:

15.32 Subd. 1a. **Collector's vehicle, pioneer plate.** (a) Any motor vehicle that: (1) was
15.33 manufactured prior to 1936 or is a restored pioneer vehicle, as defined in section 168A.01,

16.1 subdivision 16d; and (2) is owned and operated solely as a collector's item, shall be listed
16.2 for ~~taxation and~~ registration as provided by paragraph (b).

16.3 (b) An affidavit shall be executed stating the name and address of the owner, the name
16.4 and address of the person from whom purchased, the make of the motor vehicle, year and
16.5 number of the model, the manufacturer's identification number and that the vehicle is owned
16.6 and operated solely as a collector's item and not for general transportation purposes. If the
16.7 commissioner is satisfied that the affidavit is true and correct and the owner pays a ~~\$25 tax~~
16.8 ~~and~~ the plate fee authorized under section 168.12, the commissioner shall list such vehicle
16.9 for ~~taxation and~~ registration and shall issue a single number plate.

16.10 (c) The number plate so issued shall bear the inscription "Pioneer," "Minnesota" and the
16.11 registration number or other combination of characters authorized under section 168.12,
16.12 subdivision 2a, but no date. The number plate is valid without renewal as long as the vehicle
16.13 is in existence in Minnesota. The commissioner has the power to revoke said plate for failure
16.14 to comply with this subdivision.

16.15 Sec. 17. Minnesota Statutes 2022, section 168.10, subdivision 1b, is amended to read:

16.16 Subd. 1b. **Collector's vehicle, classic car plate.** (a) Any motor vehicle manufactured
16.17 between and including the years 1925 and 1948, and designated as a full classic car because
16.18 of its fine design, high engineering standards, and superior workmanship, and owned and
16.19 operated solely as a collector's item shall be listed for ~~taxation and~~ registration as follows:
16.20 An affidavit shall be executed stating the name and address of the owner, the name and
16.21 address of the person from whom purchased, the make of the motor vehicle, year and number
16.22 of the model, the manufacturer's identification number, verification of the vehicle's full
16.23 classic car status from nationally published standards and guides as determined by the
16.24 registrar, and that the vehicle is owned and operated solely as a collector's item and not for
16.25 general transportation purposes. If the commissioner is satisfied that the affidavit is true
16.26 and correct and that the motor vehicle qualifies to be classified as a classic car, and the
16.27 owner pays a ~~\$25 tax~~ and the plate fee authorized under section 168.12, the commissioner
16.28 shall list such vehicle for ~~taxation and~~ registration and shall issue a single number plate.

16.29 (b) The number plate so issued shall bear the inscription "Classic Car," "Minnesota,"
16.30 and the registration number or other combination of characters authorized under section
16.31 168.12, subdivision 2a, but no date. The number plate is valid without renewal as long as
16.32 the vehicle is in existence in Minnesota. The commissioner has the power to revoke said
16.33 plate for failure to comply with this subdivision.

17.1 (c) No commercial vehicles such as hearses, ambulances, or trucks are considered to be
17.2 classic cars.

17.3 Sec. 18. Minnesota Statutes 2022, section 168.10, subdivision 1c, is amended to read:

17.4 Subd. 1c. **Collector's vehicle, collector plate.** (a) The owner of any self-propelled motor
17.5 vehicle, including any truck, (1) that is (i) at least 20 model years old, or (ii) at least ten
17.6 model years old and with a body or engine style of which not more than 500 were
17.7 manufactured in or imported into the United States in any model year, (2) that was
17.8 manufactured after 1935, and (3) that is owned and operated solely as a collector's vehicle,
17.9 shall list the vehicle for ~~taxation and~~ registration as provided in paragraph (b).

17.10 (b) The owner shall execute an affidavit stating (1) the name and address of the person
17.11 from whom purchased and of the new owner, (2) the make of the motor vehicle, (3) the
17.12 year and number of the model, (4) the manufacturer's identification number, (5) in the case
17.13 of a vehicle described in paragraph (a), clause (1)(ii), that the vehicle has a body or engine
17.14 style of which not more than 500 were manufactured or imported into the United States in
17.15 any model year, and (6) that the vehicle is owned and operated solely as a collector's item
17.16 and not for general transportation purposes.

17.17 (c) The owner shall provide a statement of the manufacturer or importer regarding the
17.18 number of vehicles manufactured or imported during the model year.

17.19 (d) The owner shall also prove that the owner also has one or more vehicles with regular
17.20 license plates.

17.21 (e) If the commissioner is satisfied that the affidavit is true and correct and the owner
17.22 pays a ~~\$25 tax~~ and the plate fee authorized under section 168.12, the commissioner shall
17.23 list the vehicle for ~~taxation and~~ registration and shall issue a single number plate.

17.24 (f) The number plate issued shall bear the inscription "Collector," "Minnesota," and the
17.25 registration number or other combination of characters authorized under section 168.12,
17.26 subdivision 2a, but no date. The number plate is valid without renewal as long as the vehicle
17.27 is in existence in Minnesota. The commissioner has the power to revoke the plate for failure
17.28 to comply with this subdivision.

17.29 Sec. 19. Minnesota Statutes 2022, section 168.10, subdivision 1d, is amended to read:

17.30 Subd. 1d. **Collector's vehicle, street rod plate.** Any modernized motor vehicle
17.31 manufactured prior to the year 1949 or designed and manufactured to resemble such vehicle
17.32 shall be listed for ~~taxation and~~ registration as follows:

18.1 An affidavit shall be executed stating the name and address of the person from whom
18.2 purchased and of the new owner, the make of the motor vehicle, year number of model, and
18.3 the manufacturer's identification number. The affidavit shall further state that the vehicle
18.4 is owned and operated solely as a street rod and not for general transportation purposes.
18.5 The owner must also prove that the owner has one or more vehicles with regular license
18.6 plates. If the commissioner is satisfied that the affidavit is true and correct and the owner
18.7 pays a \$25 tax and the plate fee authorized under section 168.12, the commissioner shall
18.8 list such vehicle for ~~taxation~~ and registration and shall issue a single number plate.

18.9 The number plate issued shall bear the inscription "Street Rod," "Minnesota," and the
18.10 registration number or other combination of characters authorized under section 168.12,
18.11 subdivision 2a, but no date. The number plate is valid without renewal as long as the vehicle
18.12 is in existence in Minnesota. The commissioner has the power to revoke such plate for
18.13 failure to comply with this subdivision.

18.14 Sec. 20. Minnesota Statutes 2022, section 168.10, subdivision 1h, is amended to read:

18.15 Subd. 1h. **Collector military vehicle.** (a) A motor vehicle, including a truck, shall be
18.16 listed and registered under this section if it meets the following conditions:

18.17 (1) it is at least 20 years old;

18.18 (2) its first owner following its manufacture was a branch of the armed forces of the
18.19 United States and it presently conforms to the vehicle specifications required during the
18.20 time of military ownership, or it has been restored and presently conforms to the
18.21 specifications required by a branch of the armed forces for the model year that the restored
18.22 vehicle could have been owned by that branch of the armed forces; and

18.23 (3) it is owned by a nonprofit organization and operated solely as a collector's vehicle.
18.24 For purposes of this subdivision, "nonprofit organization" means a corporation, society,
18.25 association, foundation, or institution organized and operated exclusively for historical or
18.26 educational purposes, no part of the net earnings of which inures to the benefit of a private
18.27 individual.

18.28 (b) The owner of the vehicle shall execute an affidavit stating the name and address of
18.29 the person from whom purchased and of the new owner; the make, year, and model number
18.30 of the motor vehicle; the manufacturer's identification number; and the collector military
18.31 vehicle identification number, if any, located on the exterior of the vehicle. The affidavit
18.32 must affirm that the vehicle is owned by a nonprofit organization and is operated solely as
18.33 a collector's item and not for general transportation purposes. If the commissioner is satisfied

19.1 that the affidavit is true and correct and the owner pays a ~~\$25 tax~~ and the plate fee authorized
19.2 under section 168.12, the commissioner shall list the vehicle for ~~taxation and~~ registration
19.3 and shall issue number plates. The number plates shall bear the inscriptions "Collector" and
19.4 "Minnesota" and the registration number, but no date. The number plates are valid without
19.5 renewal as long as the vehicle is in existence in Minnesota. The commissioner may revoke
19.6 the plates for failure to comply with this subdivision.

19.7 (c) Notwithstanding section 168.09, 168.12, or other law to the contrary, the owner of
19.8 a registered collector military vehicle is not required to display registration plates on the
19.9 exterior of the vehicle if the vehicle has an exterior number identification that conforms to
19.10 the identifying system for military vehicles in effect when the vehicle was last owned by
19.11 the branch of the armed forces of the United States or in effect in the year to which the
19.12 collector military vehicle has been restored. However, the state registration plates must be
19.13 carried in or on the collector military vehicle at all times.

19.14 (d) The owner of a registered collector military vehicle that is not required to display
19.15 registration plates under paragraph (c) may tow a registered trailer behind it. The trailer is
19.16 not required to display registration plates if the trailer:

19.17 (1) does not exceed a gross weight of 15,000 pounds;

19.18 (2) otherwise conforms to registration, licensing, and safety laws and specifications;

19.19 (3) conforms to military specifications for appearance and identification;

19.20 (4) is intended to represent and does represent a military trailer; and

19.21 (5) carries registration plates on or in the trailer or the collector military vehicle towing
19.22 the trailer.

19.23 (e) This subdivision does not apply to a decommissioned military vehicle that (1) was
19.24 also manufactured and sold as a comparable civilian vehicle, and (2) has the same size
19.25 dimensions and vehicle weight as the comparable civilian vehicle. A decommissioned
19.26 military vehicle under this paragraph is eligible for a motor vehicle title under chapter 168A
19.27 and is subject to the same registration, insurance, equipment, and operating requirements
19.28 as a motor vehicle.

19.29 Sec. 21. Minnesota Statutes 2022, section 168.10, subdivision 1i, is amended to read:

19.30 Subd. 1i. **Collector plate transfer.** Notwithstanding section 168.12, subdivision 1, on
19.31 payment of a transfer fee of \$5, plates issued under this section may be transferred to another
19.32 vehicle owned or jointly owned by the person to whom the special plates were issued or

20.1 the plate may be assigned to another owner. In addition to the transfer fee a new owner must
20.2 pay ~~the \$25 tax and~~ any fee required by section 168.12, subdivision 2a. The \$5 fee must be
20.3 paid into the state treasury and credited to the vehicle services operating account under
20.4 section 299A.705, subdivision 1. License plates issued under this section may not be
20.5 transferred to a vehicle not eligible for the collector's vehicle license plates.

20.6 Sec. 22. Minnesota Statutes 2022, section 168.10, subdivision 2, is amended to read:

20.7 Subd. 2. **New body; application.** Upon the installation of a new body or the addition
20.8 to or change of type of any body in or upon any registered motor vehicle, the owner shall
20.9 file with the registrar a new application setting forth such change, ~~together with the payment~~
20.10 ~~of any additional tax to which the motor vehicle by such change has become subject,~~ and
20.11 shall apply for a revision of the registration made.

20.12 Sec. 23. Minnesota Statutes 2022, section 168.101, subdivision 2a, is amended to read:

20.13 Subd. 2a. **Failure to send to registrar within ten days.** Any person who fails to mail
20.14 in the application for registration or transfer with appropriate ~~taxes and~~ fees to the registrar
20.15 of motor vehicles or otherwise fails to submit said forms and remittance to the registrar
20.16 within ten days following date of sale shall be guilty of a misdemeanor.

20.17 Sec. 24. Minnesota Statutes 2022, section 168.105, subdivision 2, is amended to read:

20.18 Subd. 2. **Affidavit for registration and taxation.** (a) A classic motorcycle must be
20.19 ~~taxed and~~ registered by the vehicle owner submitting an affidavit to the commissioner stating
20.20 (1) the name and address of the owner, (2) the name and address of the person from whom
20.21 purchased, (3) the make of the classic motorcycle, (4) the year and number of the model,
20.22 (5) the manufacturer's vehicle identification number, (6) that the motorcycle is owned and
20.23 operated solely as a collector's item and will not be used for general transportation purposes,
20.24 and (7) that the owner has one or more motor vehicles with regular plates.

20.25 (b) When the commissioner is satisfied that the affidavit is true, correct, and complete
20.26 ~~and the owner has paid a \$10 registration tax,~~ the commissioner shall register the vehicle
20.27 and issue special plates.

20.28 Sec. 25. Minnesota Statutes 2022, section 168.11, subdivision 1, is amended to read:

20.29 Subdivision 1. **Issuance; contents; retention requirement; other use.** The registrar
20.30 shall file such application and, upon approval thereof ~~and upon payment of the motor vehicle~~
20.31 ~~tax, as herein provided, together with all arrears and penalties, if any,~~ and upon the delivery

21.1 to the registrar of the duly endorsed certificate of title of the former owner, as provided in
 21.2 chapter 168A, shall assign to it a distinctive number and issue to the registered owner a
 21.3 registration certificate, which shall contain the full name and date of birth, place of residence,
 21.4 with street and number, if in a city, and post office address of the registered owner, a specific
 21.5 description of the vehicle, and the number assigned, together with a place on the face of the
 21.6 certificate in which the registered owner shall, immediately upon receipt thereof, place the
 21.7 registered owner's signature. The registration certificate shall be retained by the registered
 21.8 owner until expiration. When in administering this chapter convenience or necessity requires,
 21.9 the registration certificate shall be used in lieu of the certificate of title on vehicles exempt
 21.10 from chapter 168A.

21.11 Sec. 26. Minnesota Statutes 2022, section 168.11, subdivision 3, is amended to read:

21.12 Subd. 3. **Renewal.** If the registrar fails to mail to the registered owner of a motor vehicle
 21.13 a notification of renewal for the motor vehicle at least 30 days before the expiration of the
 21.14 vehicle's registration, and all past due taxes and fees have been paid, the registrar must
 21.15 provide at no charge a written statement to that effect to the registered owner at the owner's
 21.16 request. The registrar must retain in the registrar's files a record sufficient to demonstrate
 21.17 whether any owner of a registered motor vehicle has been notified by mail of the renewal
 21.18 of the registration.

21.19 Sec. 27. Minnesota Statutes 2022, section 168.12, subdivision 1, is amended to read:

21.20 Subdivision 1. **Plates; design, visibility, periods of issuance.** (a) The commissioner,
 21.21 upon approval and payment, shall issue to the applicant the plates required by this chapter,
 21.22 bearing the state name and an assigned vehicle registration number. The number assigned
 21.23 by the commissioner may be a combination of a letter or sign with figures. The color of the
 21.24 plates and the color of the abbreviation of the state name and the number assigned must be
 21.25 in marked contrast. The plates must be lettered, spaced, or distinguished to suitably indicate
 21.26 the registration of the vehicle according to the rules of the commissioner.

21.27 ~~(b) When a vehicle is registered on the basis of total gross weight, the plates issued must~~
 21.28 ~~clearly indicate by letters or other suitable insignia the maximum gross weight for which~~
 21.29 ~~the tax has been paid.~~

21.30 ~~(e)~~ (b) Plates issued to a noncommercial vehicle must bear the inscription
 21.31 "noncommercial" unless the vehicle is displaying a special plate authorized and issued under
 21.32 this chapter.

22.1 ~~(d)~~ (c) A one-ton pickup truck that is used for commercial purposes and is subject to
22.2 section 168.185, is eligible to display special plates as authorized and issued under this
22.3 chapter.

22.4 ~~(e)~~ (d) The plates must be so treated as to be at least 100 times brighter than the
22.5 conventional painted number plates. When properly mounted on an unlighted vehicle, the
22.6 plates, when viewed from a vehicle equipped with standard headlights, must be visible for
22.7 a distance of not less than 1,500 feet and readable for a distance of not less than 110 feet.

22.8 ~~(f)~~ (e) The commissioner shall issue plates for the following periods:

22.9 (1) New plates issued pursuant to section 168.012, subdivision 1, must be issued to a
22.10 vehicle for as long as the vehicle is owned by the exempt agency and the plate shall not be
22.11 transferable from one vehicle to another but the plate may be transferred with the vehicle
22.12 from one ~~tax-exempt~~ exempt agency to another.

22.13 (2) Plates issued for passenger automobiles must be issued for a seven-year period. All
22.14 plates issued under this paragraph must be replaced if they are seven years old or older at
22.15 the time of registration renewal or will become so during the registration period.

22.16 (3) Plates issued under sections 168.053 and 168.27, subdivisions 16 and 17, must be
22.17 for a seven-year period.

22.18 (4) Plates issued under subdivisions 2c and 2d and sections 168.123, 168.1235, and
22.19 168.1255 must be issued for the life of the veteran under section 169.79.

22.20 (5) Plates for any vehicle not specified in clauses (1) to (3) must be issued for the life
22.21 of the vehicle.

22.22 ~~(g)~~ (f) In a year in which plates are not issued, the commissioner shall issue for each
22.23 registration a sticker to designate the year of registration. This sticker must show the year
22.24 or years for which the sticker is issued, and is valid only for that period. The plates and
22.25 stickers issued for a vehicle may not be transferred to another vehicle during the period for
22.26 which the sticker is issued, except when issued for a vehicle registered under section 168.187.

22.27 ~~(h)~~ (g) Despite any other provision of this subdivision, plates issued to a vehicle used
22.28 for behind-the-wheel instruction in a driver education course in a public school may be
22.29 transferred to another vehicle used for the same purpose without payment of any additional
22.30 fee. The public school shall notify the commissioner of each transfer of plates under this
22.31 paragraph. The commissioner may prescribe a format for notification.

23.1 Sec. 28. Minnesota Statutes 2022, section 168.12, subdivision 2, is amended to read:

23.2 Subd. 2. **Amateur radio licensee; special plates, rules.** (a) The commissioner shall
23.3 issue amateur radio plates to an applicant who:

23.4 (1) is an owner of a passenger automobile or recreational vehicle;

23.5 (2) is a resident of this state;

23.6 (3) holds an official amateur radio station license or a citizens radio service class D
23.7 license, in good standing, issued by the Federal Communications Commission;

23.8 ~~(4) pays the registration tax required under section 168.013;~~

23.9 ~~(5)~~ (4) pays a fee in the amount specified for special plates under subdivision 5, for each
23.10 set of special plates and any other fees required by this chapter; and

23.11 ~~(6)~~ (5) complies with this chapter and rules governing the registration of motor vehicles
23.12 and licensing of drivers.

23.13 (b) In lieu of the registration number required for identification under subdivision 1, the
23.14 plates must indicate the official amateur call letters of the applicant, as assigned by the
23.15 Federal Communications Commission, and the words "AMATEUR RADIO."

23.16 (c) This provision for the issue of special plates applies only if the applicant's motor
23.17 vehicle is already registered in Minnesota so that the applicant has valid regular Minnesota
23.18 plates issued for that motor vehicle under which to operate it during the time that it will
23.19 take to have the necessary special plates made.

23.20 (d) If owning more than one motor vehicle of the type specified in this subdivision, the
23.21 applicant may apply for special plates for each motor vehicle and, if each application
23.22 complies with this subdivision, the commissioner shall furnish the applicant with the special
23.23 plates, indicating the official amateur call letters and other distinguishing information as
23.24 the commissioner considers necessary, for each of the motor vehicles.

23.25 (e) The commissioner may make reasonable rules governing the use of the special plates
23.26 as will assure the full compliance by the owner of the special plates, with all existing laws
23.27 governing the registration of motor vehicles and the transfer and use of the plates.

23.28 (f) Despite any contrary provision of subdivision 1, the special plates issued under this
23.29 subdivision may be transferred by an owner to another motor vehicle listed in paragraph
23.30 (a) and registered to the same owner, upon the payment of a fee of \$5. The commissioner
23.31 must be notified before the transfer and may prescribe a format for the notification.

24.1 Sec. 29. Minnesota Statutes 2022, section 168.12, subdivision 2a, is amended to read:

24.2 Subd. 2a. **Personalized plates; rules.** (a) The commissioner may issue personalized
24.3 plates or, if requested for special plates issued under section 168.123 for veterans, 168.124
24.4 for medal of honor recipients, or 168.125 for former prisoners of war, applicable personalized
24.5 special veterans plates, to an applicant who:

24.6 (1) is an owner of a passenger automobile including a passenger automobile registered
24.7 as a classic car, pioneer car, collector car, or street rod; any truck with a manufacturer's
24.8 nominal rated capacity of one ton or less and resembling a pickup truck; a motorcycle,
24.9 including a classic motorcycle; a motorized bicycle; a commuter van as defined in section
24.10 168.126; or a recreational vehicle;

24.11 (2) pays a onetime fee of \$100 and any other fees required by this chapter; and

24.12 ~~(3) pays the registration tax required by this chapter for the motor vehicle; and~~

24.13 ~~(4)~~ (3) complies with this chapter and rules governing registration of motor vehicles and
24.14 licensing of drivers.

24.15 (b) The commissioner shall charge a replacement fee for personalized license plates and
24.16 personalized special veterans plates issued under section 168.123 as specified in subdivision
24.17 5. This fee must be paid by the applicant whenever the personalized plates are required to
24.18 be replaced by law, except that as provided in section 168.124, subdivision 3, and 168.125,
24.19 subdivision 1b, no fee may be charged to replace plates issued under those sections.

24.20 (c) In lieu of the registration number assigned as provided in subdivision 1, personalized
24.21 plates and personalized special veterans plates must have imprinted on them a series of not
24.22 more than seven numbers and letters, or five numbers and letters for personalized special
24.23 veterans plates, in any combination and, as applicable, satisfy the design requirements of
24.24 section 168.123, 168.124, or 168.125. When an applicant has once obtained personalized
24.25 plates or personalized special veterans plates, the applicant shall have a prior claim for
24.26 similar personalized plates or personalized special veterans plates in the next succeeding
24.27 year as long as current motor vehicle registration is maintained.

24.28 (d) The commissioner shall adopt rules in the manner provided by chapter 14, regulating
24.29 the issuance and transfer of personalized plates and personalized special veterans plates.
24.30 No words or combination of letters placed on these plates may be used for commercial
24.31 advertising, be of an obscene, indecent, or immoral nature, or be of a nature that would
24.32 offend public morals or decency. The call signals or letters of a radio or television station
24.33 are not commercial advertising for the purposes of this subdivision.

25.1 (e) Despite the provisions of subdivision 1, personalized plates and personalized special
 25.2 veterans plates issued under this subdivision may be transferred to another motor vehicle
 25.3 listed in paragraph (a) and owned by the applicant, upon the payment of a fee of \$5.

25.4 (f) The commissioner may by rule specify the format for notification.

25.5 (g) A personalized plate or personalized special veterans plate issued for a classic car,
 25.6 pioneer car, collector car, street rod, or classic motorcycle may not be transferred to a vehicle
 25.7 not eligible for such a plate.

25.8 (h) Despite any law to the contrary, if the personalized license plates are lost, stolen, or
 25.9 destroyed, the applicant may apply and must be issued duplicate license plates bearing the
 25.10 same combination of letters and numbers and the same design as (1) the former personalized
 25.11 plates or personalized special veterans plates under section 168.123 upon the payment of
 25.12 the fee required by section 168.29₂ or (2) the former personalized special veterans plates
 25.13 issued under section 168.124 or 168.125, without charge.

25.14 (i) A personalized vertical motorcycle plate may be issued upon payment of an additional
 25.15 payment of \$100. The vertical plate must have not more than four identification characters,
 25.16 cannot be a duplication of any current or reserved license plate, and must meet the
 25.17 requirements in paragraph (d).

25.18 Sec. 30. Minnesota Statutes 2022, section 168.12, subdivision 2b, is amended to read:

25.19 Subd. 2b. **Firefighters; special plates, rules.** (a) The commissioner shall issue special
 25.20 plates, or a single license plate in the case of a motorcycle plate, to any applicant who:

25.21 (1) is a member of a fire department receiving state aid under chapter 69, has a letter
 25.22 from the fire chief, and is an owner of a passenger automobile, a one-ton pickup truck, or
 25.23 a motorcycle;

25.24 (2) pays a fee in the amount specified for special plates under subdivision 5, and any
 25.25 other fees required by this chapter; and

25.26 ~~(3) pays the registration tax required by this chapter for the motor vehicle; and~~

25.27 ~~(4)~~ (3) complies with this chapter and rules governing the registration of motor vehicles
 25.28 and licensing of drivers.

25.29 (b) In lieu of the identification required under subdivision 1, the special plates must bear
 25.30 an emblem of a Maltese Cross together with any numbers or characters prescribed by the
 25.31 commissioner.

26.1 (c) Special plates issued under this subdivision may only be used during the period that
 26.2 the owner of the motor vehicle is a member of a fire department as specified in this
 26.3 subdivision. When the individual to whom the special plates were issued is no longer a
 26.4 member of a fire department or when the motor vehicle ownership is transferred, the owner
 26.5 shall remove the special plates from the motor vehicle. If the commissioner receives written
 26.6 notification that an individual is no longer qualified for these special plates, the commissioner
 26.7 shall invalidate the plates and notify the individual of this action. The individual may retain
 26.8 the plate only upon demonstrating compliance with the qualifications of this subdivision.
 26.9 Upon removal or invalidation of the special plates or special motorcycle plate, the owner
 26.10 or purchaser of the motor vehicle shall obtain regular plates, a regular motorcycle plate, or
 26.11 special plates for the proper registration classification for the motor vehicle.

26.12 (d) A special motorcycle license plate issued under this subdivision must be the same
 26.13 size as a standard motorcycle license plate.

26.14 (e) Upon payment of a fee of \$5, plates issued under this subdivision for a passenger
 26.15 automobile or truck may be transferred to another passenger automobile or truck owned or
 26.16 jointly owned by the person to whom the plates were issued. On payment of a fee of \$5, a
 26.17 plate issued under this subdivision for a motorcycle may be transferred to another motorcycle
 26.18 owned or jointly owned by the person to whom the plate was issued.

26.19 (f) The commissioner may adopt rules under the Administrative Procedure Act, sections
 26.20 14.001 to 14.69, to govern the issuance and use of the special plates authorized in this
 26.21 subdivision.

26.22 Sec. 31. Minnesota Statutes 2022, section 168.12, subdivision 2c, is amended to read:

26.23 Subd. 2c. **National Guard; special plates, rules.** (a) The commissioner shall issue
 26.24 special plates to any applicant who:

26.25 (1) is a regularly enlisted, commissioned, or retired member of the Minnesota National
 26.26 Guard, other than an inactive member who is not a retired member, and is an owner of a
 26.27 passenger automobile;

26.28 (2) pays a fee in the amount specified for special plates under subdivision 5, and any
 26.29 other fees required by this chapter; and

26.30 ~~(3) pays the registration tax required by this chapter; and~~

26.31 ~~(4)~~ (3) complies with this chapter and rules governing the registration of motor vehicles
 26.32 and licensing of drivers.

27.1 (b) The adjutant general shall design the emblem for these special plates subject to the
27.2 approval of the commissioner.

27.3 (c) Special plates issued under this subdivision may only be used during the period that
27.4 the owner of the motor vehicle is an active or retired member of the Minnesota National
27.5 Guard as specified in this subdivision. When the individual to whom the special plates were
27.6 issued is no longer an active or retired member of the Minnesota National Guard, the special
27.7 plates must be removed from the vehicle by the owner. If the commissioner receives written
27.8 notification that an individual is no longer qualified for these special plates, the commissioner
27.9 shall invalidate the plates and notify the individual of this action. The individual may retain
27.10 the plate only upon demonstrating compliance with the qualifications of this subdivision.
27.11 Upon removal or invalidation of the special plates, either the owner or purchaser of the
27.12 motor vehicle shall obtain regular plates for the motor vehicle.

27.13 (d) While the person is an active or retired member of the Minnesota National Guard,
27.14 plates issued pursuant to this subdivision may be transferred to another motor vehicle owned
27.15 by that individual upon payment of a fee of \$5.

27.16 (e) For purposes of this subdivision, "retired member" means an individual placed on
27.17 the roll of retired officers or roll of retired enlisted members in the Office of the Adjutant
27.18 General under section 192.18 and who is not deceased.

27.19 (f) The commissioner may adopt rules under the Administrative Procedure Act to govern
27.20 the issuance and use of the special plates authorized by this subdivision.

27.21 Sec. 32. Minnesota Statutes 2022, section 168.12, subdivision 2d, is amended to read:

27.22 Subd. 2d. **Ready Reserve; special plates, rules.** (a) The commissioner shall issue special
27.23 plates to an applicant who:

27.24 (1) is not eligible for special National Guard plates under subdivision 2c, is a member
27.25 of the United States armed forces ready reserve as described in United States Code, title
27.26 10, section 10142 or 10143, or a retired reserve as described in United States Code, title
27.27 10, section 10154, and is an owner of a passenger automobile;

27.28 (2) pays a fee in the amount specified for special plates under subdivision 5, and any
27.29 other fees required by this chapter; and

27.30 ~~(3) pays the registration tax required by this chapter; and~~

27.31 ~~(4)~~ (3) complies with this chapter and rules governing the registration of motor vehicles
27.32 and licensing of drivers.

28.1 (b) The commissioner of veterans affairs shall design the emblem for these special plates
28.2 subject to the approval of the commissioner.

28.3 (c) Special plates issued under this subdivision may only be used during the period that
28.4 the owner of the motor vehicle is a member of the ready reserve. When the owner is no
28.5 longer a member, the special plates must be removed from the motor vehicle by the owner.
28.6 If the commissioner receives written notification that an individual is no longer qualified
28.7 for these special plates, the commissioner shall invalidate the plates and notify the individual
28.8 of this action. The individual may retain the plate only upon demonstrating compliance with
28.9 the qualifications of this subdivision. On removal or invalidation of the special plates, either
28.10 the owner or purchaser of the motor vehicle shall obtain regular plates for the motor vehicle.
28.11 While the owner is a member of the ready reserve, plates issued under this subdivision may
28.12 be transferred to another motor vehicle owned by that individual on paying a fee of \$5.

28.13 (d) The commissioner may adopt rules under the Administrative Procedure Act to govern
28.14 the issuance and use of the special plates authorized by this subdivision.

28.15 Sec. 33. Minnesota Statutes 2022, section 168.12, subdivision 2e, is amended to read:

28.16 Subd. 2e. **Volunteer ambulance attendants; special plates.** (a) The commissioner shall
28.17 issue special license plates to an applicant who:

28.18 (1) is a volunteer ambulance attendant as defined in section 144E.001, subdivision 15,
28.19 and owns a motor vehicle ~~taxed~~ registered as a passenger automobile;

28.20 ~~(2) pays the registration tax required by this chapter for the motor vehicle;~~

28.21 ~~(3)~~ (2) pays a fee in the amount specified for special plates under subdivision 5, and any
28.22 other fees required by this chapter; and

28.23 ~~(4)~~ (3) complies with this chapter and rules governing the registration of motor vehicles
28.24 and licensing of drivers.

28.25 (b) An individual may use special plates issued under this subdivision only during the
28.26 period that the individual is a volunteer ambulance attendant. When the individual to whom
28.27 the special plates were issued ceases to be a volunteer ambulance attendant, the individual
28.28 shall remove each set of special plates issued. If the commissioner receives written
28.29 notification that an individual is no longer qualified for these special plates, the commissioner
28.30 shall invalidate the plates and notify the individual of this action. The individual may retain
28.31 the plate only upon demonstrating compliance with the qualifications of this subdivision.
28.32 When ownership of the motor vehicle is transferred, the individual shall remove the special
28.33 plates from that motor vehicle. On removal or invalidation of the special plates, the owner

29.1 or purchaser of the motor vehicle shall obtain regular plates for the motor vehicle. Special
29.2 plates issued under this subdivision may be transferred to another motor vehicle owned by
29.3 the volunteer ambulance attendant on payment of a fee of \$5.

29.4 (c) The commissioner may adopt rules governing the design, issuance, and sale of the
29.5 special plates authorized by this subdivision.

29.6 Sec. 34. Minnesota Statutes 2022, section 168.12, subdivision 2f, is amended to read:

29.7 Subd. 2f. **Original license plates.** (a) On application of the owner and in lieu of issuing
29.8 plates under subdivision 1 to a motor vehicle registered ~~and taxed~~ as a passenger automobile,
29.9 the commissioner may assign to the motor vehicle original Minnesota registration plates
29.10 issued in the same year as the model year of the motor vehicle, if (1) the original plates are
29.11 at least 20 years old, (2) the owner of the motor vehicle has the original plates in possession
29.12 at the time of the application, and (3) the owner provides the plate number to the
29.13 commissioner.

29.14 (b) Plates displayed under this subdivision, including stickers applied to the plates, must
29.15 be clearly legible and must be displayed on the motor vehicle.

29.16 (c) The commissioner shall not assign the registration number on the original plates to
29.17 the motor vehicle if the commissioner determines that the number on the original plate is
29.18 identical to the number on any plate in the current or reserved numbering system used by
29.19 the commissioner.

29.20 (d) Despite subdivision 1, an original plate whose number has been assigned under this
29.21 subdivision may be displayed for as long as the plates, including tabs and stickers on the
29.22 plates, are clearly legible and the number is not subsequently used by the commissioner as
29.23 a plate number in a registration numbering system.

29.24 (e) Despite subdivision 1, original plates assigned under this subdivision need not bear
29.25 a tab or sticker to indicate the month or year of registration if the motor vehicle carries the
29.26 registration certificate issued under section 168.11 at all times when the motor vehicle is
29.27 operated on the public highways.

29.28 (f) The commissioner may charge a fee for receiving an application and assigning original
29.29 plate numbers.

29.30 Sec. 35. Minnesota Statutes 2022, section 168.12, subdivision 5, is amended to read:

29.31 Subd. 5. **Additional fee.** (a) In addition to any fee otherwise authorized ~~or any tax~~
29.32 ~~otherwise imposed upon any vehicle~~, the payment of which is required as a condition to the

30.1 issuance of any plate or plates, the commissioner shall impose the fee specified in paragraph
 30.2 (b) that is calculated to cover the cost of manufacturing and issuing the plate or plates,
 30.3 except for plates issued to disabled veterans as ~~defined in section 168.031~~ and plates issued
 30.4 pursuant to section 168.124, 168.125, or 168.27, subdivisions 16 and 17, for passenger
 30.5 automobiles. The commissioner shall issue graphic design plates only for vehicles registered
 30.6 pursuant to section 168.017 and registered recreational vehicles ~~registered pursuant to section~~
 30.7 ~~168.013, subdivision 1g.~~

30.8 (b) Unless otherwise specified or exempted by statute, the following plate and validation
 30.9 sticker fees apply for the original, duplicate, or replacement issuance of a plate in a plate
 30.10 year:

30.11 License Plate	Single	Double
30.12 Regular and Disability	\$ 13.50	\$ 15.50
30.13 Special	\$ 13.50	\$ 15.50
30.14 Personalized (Replacement)	\$ 13.50	\$ 15.50
30.15 Collector Category	\$ 13.50	\$ 15.50
30.16 Emergency Vehicle Display	\$ 3.00	\$ 6.00
30.17 Utility Trailer Self-Adhesive	\$ 2.50	
30.18 Vertical Motorcycle Plate	\$ 100.00	NA
30.19 Replacement Dealer Plates	\$ 5.25	
30.20 Replacement Tax Exempt Plates	\$ 5.25	
30.21 Stickers		
30.22 Duplicate year	\$ 1.50	\$ 1.50
30.23 International Fuel Tax Agreement	\$ 2.50	

30.24 (c) For vehicles that require two of the categories in paragraph (b), the registrar shall
 30.25 only charge the higher of the two fees and not a combined total.

30.26 Sec. 36. Minnesota Statutes 2022, section 168.123, subdivision 1, is amended to read:

30.27 Subdivision 1. **General requirements; fees.** (a) On payment of a fee in the amount
 30.28 specified for special plates under section 168.12, subdivision 5, for each set of two plates,
 30.29 or for a single plate in the case of a motorcycle plate, ~~payment of the registration tax required~~
 30.30 ~~by law~~, and compliance with other applicable laws relating to vehicle registration and
 30.31 licensing, as applicable, the commissioner shall issue:

30.32 (1) special veteran's plates to an applicant who served in the active military service in a
 30.33 branch of the armed forces of the United States or of a nation or society allied with the
 30.34 United States in conducting a foreign war, was discharged under honorable conditions, and

31.1 is a registered owner of a passenger automobile, recreational motor vehicle, or one-ton
 31.2 pickup truck, but which is not a commercial motor vehicle as defined in section 169.011,
 31.3 subdivision 16; or

31.4 (2) a veteran's special motorcycle plate as described in subdivision 2, paragraph (a), (e),
 31.5 (f), (h), (i), (j), or (m), or another special plate designed by the commissioner to an applicant
 31.6 who is a registered owner of a motorcycle and meets the criteria listed in this paragraph and
 31.7 in subdivision 2, paragraph (a), (e), (f), (h), (i), (j), or (m). Plates issued under this clause
 31.8 must be the same size as regular motorcycle plates. Special motorcycle license plates issued
 31.9 under this clause are not subject to section 168.1293.

31.10 (b) The additional fee is payable for each set of veteran's plates, is payable only when
 31.11 the plates are issued, and is not payable in a year in which stickers are issued instead of
 31.12 plates.

31.13 (c) The veteran must have a certified copy of the veteran's discharge papers, indicating
 31.14 character of discharge, at the time of application. If an applicant served in the active military
 31.15 service in a branch of the armed forces of a nation or society allied with the United States
 31.16 in conducting a foreign war and is unable to obtain a record of that service and discharge
 31.17 status, the commissioner of veterans affairs may certify the applicant as qualified for the
 31.18 veterans' plates provided under this section.

31.19 Sec. 37. Minnesota Statutes 2022, section 168.1235, subdivision 1, is amended to read:

31.20 Subdivision 1. **General requirements; fees.** (a) The commissioner shall issue a special
 31.21 plate emblem for each plate to an applicant who:

31.22 (1) is a member of a congressionally chartered veterans service organization and is a
 31.23 registered owner of a passenger automobile, pickup truck, van, or self-propelled recreational
 31.24 vehicle;

31.25 ~~(2) pays the registration tax required by law;~~

31.26 ~~(3)~~ (2) pays a fee in the amount specified for special plates under section 168.12,
 31.27 subdivision 5, for each set of two plates, and any other fees required by this chapter; and

31.28 ~~(4)~~ (3) complies with this chapter and rules governing the registration of motor vehicles
 31.29 and licensing of drivers.

31.30 (b) The additional fee is payable at the time of initial application for the special plate
 31.31 emblem and when the plates must be replaced or renewed. An applicant must not be issued

32.1 more than two sets of special plate emblems for motor vehicles listed in paragraph (a) and
32.2 registered to the applicant.

32.3 (c) The applicant must present a valid card indicating membership in the American
32.4 Legion or Veterans of Foreign Wars.

32.5 Sec. 38. Minnesota Statutes 2022, section 168.1255, subdivision 1, is amended to read:

32.6 Subdivision 1. **General requirements and procedures.** The commissioner shall issue
32.7 special veteran contribution plates or a single motorcycle plate to an applicant who:

32.8 (1) is a veteran, as defined in section 197.447;

32.9 (2) is a registered owner of a passenger automobile as defined in section 168.002,
32.10 subdivision 24, recreational vehicle as defined in section 168.002, subdivision 27, one-ton
32.11 pickup truck as defined in section 168.002, subdivision 21b, or motorcycle as defined in
32.12 section 168.002, subdivision 19;

32.13 (3) pays a fee in the amount specified for special plates under section 168.12, subdivision
32.14 5;

32.15 ~~(4) pays the registration tax required under section 168.013;~~

32.16 ~~(5)~~ (4) pays the fees required under this chapter;

32.17 ~~(6)~~ (5) pays an additional onetime World War II memorial contribution of \$30, which
32.18 the department shall retain until all start-up costs associated with the development and
32.19 issuing of the plates have been recovered, after which the commissioner shall deposit
32.20 contributions in the World War II donation match account; and

32.21 ~~(7)~~ (6) complies with this chapter and rules governing the registration of motor vehicles
32.22 and licensing of drivers.

32.23 Sec. 39. Minnesota Statutes 2022, section 168.1256, subdivision 1, is amended to read:

32.24 Subdivision 1. **Issuance of plates.** The commissioner shall issue retired law enforcement
32.25 license special plates or a single motorcycle plate to an applicant who:

32.26 (1) is a registered owner of a passenger automobile, noncommercial one-ton pickup
32.27 truck, motorcycle, or recreational vehicle;

32.28 (2) is a retired peace officer as defined in section 626.84, subdivision 1, paragraph (c)
32.29 or (d);

33.1 (3) provides a letter from the chief law enforcement officer affirming that the applicant
33.2 is a retired peace officer who served ten or more years and separated in good standing;

33.3 (4) pays a fee in the amount specified for special plates under section 168.12, subdivision
33.4 5, for each set of plates, along with any other fees required by this chapter; and

33.5 ~~(5) pays the registration tax as required under section 168.013; and~~

33.6 ~~(6)~~ (5) complies with this chapter and rules governing registration of motor vehicles and
33.7 licensing of drivers.

33.8 Sec. 40. Minnesota Statutes 2022, section 168.127, subdivision 2, is amended to read:

33.9 Subd. 2. **Annual registration period.** The annual registration period for vehicles in the
33.10 fleet will be determined by the commissioner. The applicant must provide all information
33.11 necessary to qualify as a fleet registrant including a list of all vehicles in the fleet. On initial
33.12 registration, all ~~taxes and~~ fees for vehicles in the fleet must be reassessed based on the
33.13 expiration date.

33.14 Sec. 41. Minnesota Statutes 2022, section 168.127, subdivision 5, is amended to read:

33.15 Subd. 5. **Renewal of fleet registration.** On the renewal of a fleet registration the registrant
33.16 shall pay full licensing fees for every vehicle registered in the preceding year unless the
33.17 vehicle has been properly deleted from the fleet. In order to delete a vehicle from a fleet,
33.18 the fleet registrant must surrender to the commissioner the registration card and license
33.19 plates. The registrar may authorize alternative methods of deleting vehicles from a fleet,
33.20 including destruction of the license plates and registration cards. If the card or license plates
33.21 are lost or stolen, the fleet registrant shall submit a sworn statement stating the circumstances
33.22 for the inability to surrender the card, stickers, and license plates. The commissioner shall
33.23 assess a penalty of 20 percent of the total ~~tax~~ fees due on the fleet against the fleet registrant
33.24 who fails to renew the licenses issued under this section or fails to report the removal of
33.25 vehicles from the fleet within 30 days. The penalty must be paid within 30 days after it is
33.26 assessed.

33.27 Sec. 42. Minnesota Statutes 2022, section 168.128, subdivision 2, is amended to read:

33.28 Subd. 2. **Plates.** (a) A person who operates a limousine for other than personal use shall
33.29 register the motor vehicle as provided in this section. A person who operates a limousine
33.30 for personal use may apply for limousine plates.

34.1 (b) The commissioner shall issue limousine plates to the registered owner of a limousine
34.2 who:

34.3 (1) certifies that an insurance policy or policies under section 65B.135, in the minimum
34.4 aggregate amount required under that section, is in effect for the entire period of the
34.5 registration;

34.6 (2) provides the commissioner with proof that the passenger automobile registration ~~tax~~
34.7 ~~and~~ a fee in the amount specified for special plates under section 168.12, subdivision 5,
34.8 ~~have~~ has been paid for each limousine receiving limousine plates; and

34.9 (3) complies with this chapter and rules governing the registration of motor vehicles and
34.10 licensing of drivers.

34.11 (c) The limousine plates must be designed to specifically identify the vehicle as a
34.12 limousine and must be clearly marked with the letters "LM." Limousine plates may not be
34.13 transferred upon sale of the limousine, but may be transferred to another limousine owned
34.14 by the same person upon notifying the commissioner and paying a \$5 transfer fee.

34.15 Sec. 43. Minnesota Statutes 2022, section 168.1282, subdivision 1, is amended to read:

34.16 Subdivision 1. **Issuance of plates.** The commissioner must issue "Start Seeing
34.17 Motorcycles" special license plates or a single motorcycle plate to an applicant who:

34.18 (1) is a registered owner of a passenger automobile, noncommercial one-ton pickup
34.19 truck, motorcycle, or recreational vehicle;

34.20 (2) pays a fee in the amount specified for special plates under section 168.12, subdivision
34.21 5, for each set of plates;

34.22 ~~(3) pays the registration tax as required under section 168.013, along with any other fees~~
34.23 ~~required by this chapter;~~

34.24 ~~(4)~~ (3) contributes a minimum of \$10 annually to the motorcycle safety fund, created
34.25 under section 171.06, subdivision 2a, paragraph (a), clause (1); and

34.26 ~~(5)~~ (4) complies with this chapter and rules governing registration of motor vehicles and
34.27 licensing of drivers.

34.28 Sec. 44. Minnesota Statutes 2022, section 168.1284, subdivision 1, is amended to read:

34.29 Subdivision 1. **Issuance of plates.** The commissioner must issue Minnesota 100 Club
34.30 special plates or a single motorcycle plate to an applicant who:

35.1 (1) is a registered owner of a passenger automobile, noncommercial one-ton pickup
35.2 truck, motorcycle, or recreational vehicle;

35.3 ~~(2) pays the registration tax as required under section 168.013;~~

35.4 ~~(3)~~ (2) pays a fee in the amount specified under section 168.12, subdivision 5, for each
35.5 set of plates, along with any other fees required by this chapter;

35.6 ~~(4)~~ (3) contributes a minimum of \$40 annually to the Minnesota 100 Club account; and

35.7 ~~(5)~~ (4) complies with this chapter and rules governing registration of motor vehicles and
35.8 licensing of drivers.

35.9 Sec. 45. Minnesota Statutes 2022, section 168.1284, subdivision 5, is amended to read:

35.10 Subd. 5. **Contributions; account; appropriation.** Contributions collected under
35.11 subdivision 1, clause ~~(4)~~ (3), must be deposited in the Minnesota 100 Club account, which
35.12 is established in the special revenue fund. Money in the account is annually appropriated
35.13 to the commissioner. This appropriation is first for the annual cost of administering the
35.14 account funds, and the remaining funds are for distribution to the Minnesota 100 Club to
35.15 further the organization's mission and purpose of providing charitable gifts and contributions.

35.16 Sec. 46. Minnesota Statutes 2022, section 168.1285, subdivision 1, is amended to read:

35.17 Subdivision 1. **Issuance of plates.** The commissioner must issue Minnesota agriculture
35.18 special plates or a single motorcycle plate to an applicant who:

35.19 (1) is a registered owner of a passenger automobile, noncommercial one-ton pickup
35.20 truck, motorcycle, or recreational vehicle;

35.21 (2) pays a fee in the amount specified under section 168.12, subdivision 5, for each set
35.22 of plates, along with any other fees required by this chapter;

35.23 ~~(3) pays the registration tax as required under section 168.013;~~

35.24 ~~(4)~~ (3) contributes a minimum of \$20 annually to the Minnesota agriculture account;
35.25 and

35.26 ~~(5)~~ (4) complies with this chapter and rules governing registration of motor vehicles and
35.27 licensing of drivers.

35.28 Sec. 47. Minnesota Statutes 2022, section 168.1285, subdivision 5, is amended to read:

35.29 Subd. 5. **Contributions; account; appropriation.** Contributions collected under
35.30 subdivision 1, clause ~~(4)~~ (3), must be deposited in the Minnesota agriculture account, which

36.1 is established in the special revenue fund. Money in the account is appropriated to the
 36.2 commissioner of public safety. This appropriation is first for the annual cost of administering
 36.3 the account funds, and the remaining funds are for distribution to (1) the Minnesota FFA
 36.4 Foundation to support the mission of the foundation, and (2) the University of Minnesota
 36.5 Extension Service to support Minnesota 4-H programming and activities. The commissioner
 36.6 must annually consult with the Minnesota FFA Foundation and the University of Minnesota
 36.7 Extension Service for recommendations regarding how to allocate funds.

36.8 Sec. 48. Minnesota Statutes 2022, section 168.1286, subdivision 1, is amended to read:

36.9 Subdivision 1. **Issuance of plates.** The commissioner must issue honorary consul special
 36.10 plates or a single motorcycle plate to an applicant who:

36.11 (1) is a registered owner of a passenger automobile, noncommercial one-ton pickup
 36.12 truck, motorcycle, or recreational vehicle;

36.13 (2) is recognized as an honorary consular official appointed by the respective government
 36.14 to serve in Minnesota, and who provides a letter from the Minnesota Consular Corps;

36.15 (3) pays a fee in the amount specified for special plates under section 168.12, subdivision
 36.16 5, for each set of plates, along with any other fees required by this chapter; and

36.17 ~~(4) pays the registration tax as required under section 168.013; and~~

36.18 ~~(5)~~ (4) complies with this chapter and rules governing registration of motor vehicles and
 36.19 licensing of drivers.

36.20 Sec. 49. Minnesota Statutes 2022, section 168.129, subdivision 1, is amended to read:

36.21 Subdivision 1. **General requirements and procedures.** The commissioner shall issue
 36.22 special collegiate plates to an applicant who:

36.23 (1) is a registered owner of a passenger automobile;

36.24 (2) pays a fee as specified in section 168.12, subdivision 5, to cover the costs of handling
 36.25 and manufacturing the plates;

36.26 ~~(3) pays the registration tax required under section 168.013;~~

36.27 ~~(4)~~ (3) pays the fees required under this chapter;

36.28 ~~(5)~~ (4) contributes at least \$25 annually to the scholarship account established in
 36.29 subdivision 6; and

37.1 ~~(6)~~(5) complies with this chapter and rules governing registration of motor vehicles and
37.2 licensing of drivers.

37.3 Sec. 50. Minnesota Statutes 2022, section 168.1294, subdivision 1, is amended to read:

37.4 Subdivision 1. **Issuance of plates.** The commissioner shall issue special law enforcement
37.5 memorial license plates or a single motorcycle plate to an applicant who:

37.6 (1) is a registered owner of a passenger automobile, noncommercial one-ton pickup
37.7 truck, motorcycle, or recreational motor vehicle;

37.8 (2) pays an additional fee in the amount specified for special plates under section 168.12,
37.9 subdivision 5, for each set of plates;

37.10 ~~(3) pays the registration tax as required under section 168.013,~~ along with any other fees
37.11 required by this chapter;

37.12 ~~(4)~~(3) contributes \$25 upon initial application and a minimum of \$5 annually to the
37.13 Minnesota law enforcement memorial account; and

37.14 ~~(5)~~(4) complies with this chapter and rules governing registration of motor vehicles and
37.15 licensing of drivers.

37.16 Sec. 51. Minnesota Statutes 2022, section 168.1294, subdivision 5, is amended to read:

37.17 Subd. 5. **Fees.** Fees collected under subdivision 1, ~~clauses~~ clause (2) ~~and (3)~~, and
37.18 subdivision 3 are credited to the vehicle services operating account in the special revenue
37.19 fund.

37.20 Sec. 52. Minnesota Statutes 2022, section 168.1294, subdivision 6, is amended to read:

37.21 Subd. 6. **Contributions; memorial account; appropriation.** Contributions collected
37.22 under subdivision 1, clause ~~(4)~~(3), must be deposited in the Minnesota law enforcement
37.23 memorial account, which is established in the special revenue fund. Money in the account
37.24 is appropriated to the commissioner of public safety. This appropriation is first for the annual
37.25 cost of administering the account funds, and the remaining funds are for distribution to the
37.26 Minnesota Law Enforcement Memorial Association. By August 15 of each year, the
37.27 commissioner must distribute all funds remaining to the association. The association must
37.28 use the funds to further the mission of the association in assisting the families and home
37.29 agencies of Minnesota law enforcement officers who have died in the line of duty. By
37.30 January 15 of each year, the association must submit a report to the commissioner of public
37.31 safety and to the chairs and ranking minority members of the legislative committees with

38.1 jurisdiction over transportation policy and finance. The report must include an itemized list
 38.2 of each expenditure the association made with the funds received under this section for the
 38.3 previous calendar year.

38.4 Sec. 53. Minnesota Statutes 2022, section 168.1295, subdivision 1, is amended to read:

38.5 Subdivision 1. **General requirements and procedures.** (a) The commissioner shall
 38.6 issue state parks and trails plates to an applicant who:

38.7 (1) is a registered owner of a passenger automobile, recreational vehicle, one-ton pickup
 38.8 truck, or motorcycle;

38.9 (2) pays a fee in the amount specified for special plates under section 168.12, subdivision
 38.10 5;

38.11 ~~(3) pays the registration tax required under section 168.013;~~

38.12 ~~(4)~~ (3) pays the fees required under this chapter;

38.13 ~~(5)~~ (4) contributes a minimum of \$60 annually to the state parks and trails donation
 38.14 account established in section 85.056; and

38.15 ~~(6)~~ (5) complies with this chapter and rules governing registration of motor vehicles and
 38.16 licensing of drivers.

38.17 (b) The state parks and trails plate application must indicate that the contribution specified
 38.18 under paragraph (a), clause ~~(5)~~ (4), is a minimum contribution to receive the plate and that
 38.19 the applicant may make an additional contribution to the account.

38.20 (c) State parks and trails plates may be personalized according to section 168.12,
 38.21 subdivision 2a.

38.22 Sec. 54. Minnesota Statutes 2022, section 168.1295, subdivision 5, is amended to read:

38.23 Subd. 5. **Contribution and fees credited.** Contributions under subdivision 1, paragraph
 38.24 (a), clause ~~(5)~~ (4), must be paid to the commissioner and credited to the state parks and trails
 38.25 donation account established in section 85.056. The other fees collected under this section
 38.26 must be deposited in the vehicle services operating account of the special revenue fund
 38.27 under section 299A.705.

38.28 Sec. 55. Minnesota Statutes 2022, section 168.1296, subdivision 1, is amended to read:

38.29 Subdivision 1. **General requirements and procedures.** (a) The commissioner shall
 38.30 issue critical habitat plates to an applicant who:

- 39.1 (1) is a registered owner of a passenger automobile or recreational vehicle;
- 39.2 (2) pays a fee in the amount specified for special plates under section 168.12, subdivision
- 39.3 5;
- 39.4 ~~(3) pays the registration tax required under section 168.013;~~
- 39.5 ~~(4)~~ (3) pays the fees required under this chapter;
- 39.6 ~~(5)~~ (4) contributes a minimum of \$30 annually to the Minnesota critical habitat private
- 39.7 sector matching account established in section 84.943; and
- 39.8 ~~(6)~~ (5) complies with this chapter and rules governing registration of motor vehicles and
- 39.9 licensing of drivers.

39.10 (b) The critical habitat plate application must indicate that the annual contribution

39.11 specified under paragraph (a), clause ~~(5)~~ (4), is a minimum contribution to receive the plate

39.12 and that the applicant may make an additional contribution to the account.

39.13 (c) Owners of recreational vehicles under paragraph (a), clause (1), are eligible only for

39.14 special critical habitat license plates for which the designs are selected under subdivision

39.15 2, on or after January 1, 2006.

39.16 (d) Special critical habitat license plates, the designs for which are selected under

39.17 subdivision 2, on or after January 1, 2006, may be personalized according to section 168.12,

39.18 subdivision 2a.

39.19 Sec. 56. Minnesota Statutes 2022, section 168.1296, subdivision 5, is amended to read:

39.20 Subd. 5. **Contribution and fees credited.** Contributions under subdivision 1, paragraph

39.21 (a), clause ~~(5)~~ (4), must be paid to the commissioner and credited to the Minnesota critical

39.22 habitat private sector matching account established in section 84.943. The fees collected

39.23 under this section must be deposited in the vehicle services operating account of the special

39.24 revenue fund under section 299A.705.

39.25 Sec. 57. Minnesota Statutes 2022, section 168.1297, subdivision 1, is amended to read:

39.26 Subdivision 1. **General requirements and procedures.** The commissioner shall issue

39.27 special "Rotary member" plates to an applicant who:

- 39.28 (1) is a registered owner of a passenger automobile;
- 39.29 (2) pays a fee in the amount specified for special plates under section 168.12, subdivision
- 39.30 5;

40.1 ~~(3)~~ pays the registration tax required under section 168.013;

40.2 ~~(4)~~ (3) pays the fees required under this chapter;

40.3 ~~(5)~~ (4) submits proof to the commissioner that the applicant is a member of Rotary
40.4 International; and

40.5 ~~(6)~~ (5) complies with this chapter and rules governing registration of motor vehicles and
40.6 licensing of drivers.

40.7 Sec. 58. Minnesota Statutes 2022, section 168.1298, subdivision 1, is amended to read:

40.8 Subdivision 1. **General requirements and procedures.** (a) The commissioner shall
40.9 issue special "Support Our Troops" license plates to an applicant who:

40.10 (1) is an owner of a passenger automobile, one-ton pickup truck, recreational vehicle,
40.11 or motorcycle;

40.12 (2) pays a fee in the amount specified for special plates under section 168.12, subdivision
40.13 5;

40.14 ~~(3)~~ pays the registration tax required under section 168.013;

40.15 ~~(4)~~ (3) pays the fees required under this chapter;

40.16 ~~(5)~~ (4) contributes a minimum of \$30 annually to the Minnesota "Support Our Troops"
40.17 account established in section 190.19; and

40.18 ~~(6)~~ (5) complies with laws and rules governing registration and licensing of vehicles
40.19 and drivers.

40.20 (b) The license application under this section must indicate that the annual contribution
40.21 specified under paragraph (a), clause ~~(5)~~ (4), is a minimum contribution to receive the plates
40.22 and that the applicant may make an additional contribution to the account.

40.23 Sec. 59. Minnesota Statutes 2022, section 168.1298, subdivision 5, is amended to read:

40.24 Subd. 5. **Contribution and fees credited.** Contributions under subdivision 1, paragraph
40.25 (a), clause ~~(5)~~ (4), must be paid to the commissioner and credited to the Minnesota "Support
40.26 Our Troops" account established in section 190.19. The fees collected under this section
40.27 must be deposited in the vehicle services operating account in the special revenue fund.

41.1 Sec. 60. Minnesota Statutes 2022, section 168.13, is amended to read:

41.2 **168.13 PROOF OF OWNERSHIP.**

41.3 (a) The registrar shall not approve an application and shall not issue number plates for
41.4 any motor vehicle, unless and until the title certificate issued under chapter 168A, or
41.5 registration certificate if not titled, is delivered to the registrar. The registrar must be satisfied
41.6 from the records that all ~~taxes and~~ fees due have been paid and that endorsements upon the
41.7 certificate are in writing and have been signed by the seller and purchaser.

41.8 (b) The registrar shall not register and shall not issue number plates for a motor vehicle
41.9 brought into Minnesota from another state until:

41.10 ~~(1) a registration certificate or other evidence of title as may reasonably be required from~~
41.11 ~~the registrant within that state is surrendered to the registrar in the same manner as certificates~~
41.12 ~~of this state; or in lieu thereof.~~

41.13 ~~(2) the registrar receives evidence of the chain of ownership as will assure the payment~~
41.14 ~~of the proper tax so long as the motor vehicle is in the state.~~

41.15 Sec. 61. Minnesota Statutes 2022, section 168.15, subdivision 1, is amended to read:

41.16 Subdivision 1. **Transfer of ownership.** (a) Upon the transfer of ownership, destruction,
41.17 theft, dismantling, or permanent removal by the owner from this state of any vehicle
41.18 registered in accordance with this chapter, the right of the owner of the vehicle to use the
41.19 registration certificate and plates assigned to the vehicle expires.

41.20 ~~(b) When the ownership of a vehicle is transferred to another person required to register~~
41.21 ~~the vehicle in this state, the transferor shall assign the registration tax paid to the credit of~~
41.22 ~~the transferee unless the registration stickers are surrendered to the commissioner before~~
41.23 ~~the first day of the new registration period.~~

41.24 ~~(e)~~ (b) When seeking to become the owner by gift, trade, or purchase of any vehicle for
41.25 which a registration certificate has been issued under this chapter, a person shall join with
41.26 the registered owner in transmitting with the application for transfer of ownership, the
41.27 registration certificate, with the assignment and notice of sale duly executed.

41.28 ~~(d)~~ (c) In case of loss of the title or certificate of registration of a vehicle not subject to
41.29 section 325E.15, the person shall make application to the commissioner with proof of loss
41.30 of the title as specified in section 168A.09 and assign a notice of sale of the vehicle on the
41.31 application for title as specified in section 168A.04.

42.1 ~~(e)~~ (d) Upon the transfer of any vehicle by a manufacturer or dealer, for use within the
 42.2 state, whether by sale, lease, or otherwise, the transferor shall, within ten days after the
 42.3 transfer, file with the commissioner (1) a notice containing the date of transfer, a description
 42.4 of the vehicle, and the transferee's name and residence address in the state or if not a natural
 42.5 person then the transferee's business and mailing address, and (2) the transferee's application
 42.6 for registration.

42.7 Sec. 62. Minnesota Statutes 2022, section 168.17, is amended to read:

42.8 **168.17 SUSPENSION OF REGISTRATION.**

42.9 (a) All registrations and ~~issue~~ issuance of number plates shall be subject to amendment,
 42.10 suspension, modification or revocation by the registrar summarily for any violation of or
 42.11 neglect to comply with the provisions of this chapter or when the transferee fails to comply
 42.12 with section 168A.10, subdivision 2, within 30 days of the date of sale.

42.13 (b) The registrar may suspend the registration of a motor vehicle if the ~~tax~~ fees on the
 42.14 vehicle ~~was~~ were paid by means of a dishonored check to a deputy motor vehicle registrar.
 42.15 The registrar may continue a suspension under this paragraph until the registrar is informed
 42.16 by the deputy motor vehicle registrar that the dishonored check has been paid in full.

42.17 (c) In any case where the proper registration of a motor vehicle is dependent upon
 42.18 procuring information entailing such delay as to unreasonably deprive the owner of the use
 42.19 of the motor vehicle, the registrar may issue ~~a tax receipt and~~ plates conditionally.

42.20 (d) In any case when revoking a registration for cause, the registrar shall have authority
 42.21 to demand the return of the number plates and registration certificates, and, if necessary, to
 42.22 seize the number plates issued for such registration.

42.23 Sec. 63. Minnesota Statutes 2022, section 168.181, subdivision 1, is amended to read:

42.24 Subdivision 1. **Authority; conditions and limitations.** Notwithstanding any provision
 42.25 of law to the contrary or inconsistent herewith, the registrar of motor vehicles with the
 42.26 approval of the attorney general is hereby empowered to make agreements with the duly
 42.27 authorized representatives of the other states, District of Columbia, territories and possessions
 42.28 of the United States, or arrangements with foreign countries or provinces exempting the
 42.29 residents of such other states, districts, territories and possessions, and foreign countries or
 42.30 provinces using the public streets and highways of this state from the payment of any or all
 42.31 motor vehicle ~~taxes or~~ fees imposed by this chapter, subject to the following conditions and
 42.32 limitations:

43.1 (1) upon condition that the exemption provided herein shall be operative as to a motor
43.2 vehicle owned by a nonresident only to the extent that under the laws of the state, district,
43.3 territory or possession, or foreign country or province of residence like exemptions are
43.4 granted to motor vehicles registered under the laws and owned by residents of Minnesota;

43.5 (2) upon condition that any such motor vehicle so operated in this state by any such
43.6 nonresident shall at all times carry and display all license number plates or like insignia
43.7 required by the laws of the state, district, territory or possession, or foreign country or
43.8 province of residence;

43.9 (3) upon condition that the exemptions provided herein shall not apply to a passenger
43.10 automobile or travel trailer owned by a resident of any state, district, territory or possession,
43.11 or foreign country or province temporarily residing in this state while gainfully employed
43.12 on the same job for a period of six months or more;

43.13 (4) upon condition that the exemptions provided herein shall not apply to motor vehicles
43.14 owned by nonresidents including any foreign corporation and used for carrying on intrastate
43.15 commerce within this state. Such nonresident or foreign corporation shall be required to
43.16 register each such vehicle and pay the same ~~tax~~ fees and penalties if any therefor as is
43.17 required with reference to like vehicles owned by residents of Minnesota;

43.18 (5) upon condition that the exemption provided herein shall not apply to a truck, tractor,
43.19 truck-tractor, or semitrailer, except two-wheeled trailers of less than 3,000 pounds carrying
43.20 capacity, if (i) the class of its registration does not permit to it a statewide operation in the
43.21 state of its registration, or if (ii) the registration fee ~~or tax~~ for which it is registered is
43.22 computed on a mileage basis, or if (iii) its gross weight exceeds the gross weight for which
43.23 it is registered in the state, district, territory or possession, or foreign country or province
43.24 of its registration;

43.25 (6) upon condition that nonresident owners of commercial vehicles, including trucks,
43.26 truck-tractors, trailers, semitrailers, and buses domiciled in a foreign state, district, territory
43.27 or possession, or foreign country or province, and bringing such vehicles into the state of
43.28 Minnesota for the purpose of doing interstate business shall be required to comply with all
43.29 the laws and regulations as to payment of ~~taxes~~ fees applicable to like vehicles owned by
43.30 Minnesota residents unless the state, district, territory or possession, or foreign country or
43.31 province grants full reciprocity privileges comparable to that extended by this section and
43.32 sections ~~168.183~~ 168.185 to 168.221. In the event a state, district, territory or possession,
43.33 or foreign country or province is not fully reciprocal as to taxes or fees on commercial
43.34 vehicles or buses operated in interstate commerce, then in that event such owners of foreign

44.1 commercial vehicles or buses shall be required to pay a ~~tax~~ fee in an amount similar to the
44.2 tax or fee of whatever character assessed by such other state, district, territory or possession,
44.3 or foreign country or province against vehicles registered in Minnesota and operated in
44.4 interstate commerce in that state, district, territory or possession, or foreign country or
44.5 province. It is further provided that such owners of foreign commercial vehicles and buses
44.6 subject to registration under the provisions of this clause shall make application for a permit
44.7 in which shall be set forth the conditions for operation of such vehicles in this state.

44.8 Sec. 64. Minnesota Statutes 2022, section 168.181, subdivision 2, is amended to read:

44.9 Subd. 2. **Exemption from ~~tax or fee~~.** Agreements made pursuant to this section may
44.10 also include exemption from ~~taxes or fees~~ on a vehicle owned by a person, firm, or
44.11 corporation licensed as a motor vehicle dealer or motor vehicle manufacturer in another
44.12 state or country when such vehicle is operated displaying the dealer plates or manufacturer
44.13 plates issued to such dealer or manufacturer by the jurisdiction of residence; provided,
44.14 however, that such operation is not for the purpose of soliciting the sale of vehicles within
44.15 this state other than at an auction conducted by a motor vehicle auctioneer licensed under
44.16 section 168.27. Greater privileges shall not be granted to such dealer or manufacturer than
44.17 permitted by the laws of the jurisdiction of residence. Nothing contained herein shall be
44.18 construed to apply to or vary the terms and conditions of sections 168.053 to 168.057.

44.19 Sec. 65. Minnesota Statutes 2022, section 168.187, subdivision 7, is amended to read:

44.20 Subd. 7. **Authority for registration agreements, arrangements or declarations.** The
44.21 commissioner of public safety may enter into any agreement or arrangement with the duly
44.22 authorized representatives of other states or make any independent declaration, granting to
44.23 vehicles or to owners of vehicles which are properly registered or licensed in another state,
44.24 benefits, privileges, and exemptions from the payment, wholly, or partially, of any ~~registration~~
44.25 ~~taxes, fees, or other charges~~ imposed upon such vehicles or owners with respect to the
44.26 operation or ownership of such vehicles under the laws of this state, upon such conditions
44.27 as are specified therein, provided the terms or conditions of such agreement, arrangement,
44.28 or declaration are not inconsistent with any law of this state.

44.29 Any such agreement or arrangement shall be made in writing and shall provide that
44.30 vehicles properly registered or licensed in this state, when operated upon highways of the
44.31 other state, shall receive exemptions, benefits, and privileges of a similar kind or to a similar
44.32 degree as are extended to vehicles properly registered or licensed in such state when operated
44.33 in this state. Any such declaration shall contemplate and provide for mutual benefits,

45.1 reciprocal privileges or equitable treatment of the owners of vehicles registered in this and
45.2 the other state. Each such agreement, arrangement, or declaration shall, in the judgment of
45.3 the commissioner of public safety, be in the best interest of this state and the citizens thereof
45.4 and shall be fair and equitable with respect to the benefits which the agreement brings to
45.5 the economy of this state.

45.6 Sec. 66. Minnesota Statutes 2022, section 168.187, subdivision 27, is amended to read:

45.7 Subd. 27. **Prohibited operation.** The commissioner of public safety shall refuse to issue
45.8 a vehicle registration, license plate, or permit to a vehicle licensed under this section if the
45.9 vehicle is assigned to a commercial motor carrier who has been prohibited from operating
45.10 in interstate commerce by a federal agency with authority to do so under federal law.

45.11 The commissioner of public safety may revoke the registration of a vehicle licensed
45.12 under this section if the vehicle is assigned to a commercial motor carrier who has been
45.13 prohibited from operating in interstate commerce by a federal agency with authority to do
45.14 so under federal law.

45.15 If the prohibition by the federal agency is rescinded, the commissioner of public safety
45.16 may reinstate a vehicle registration under this section if registration ~~taxes and~~ fees have
45.17 been paid.

45.18 Sec. 67. Minnesota Statutes 2022, section 168.221, is amended to read:

45.19 **168.221 COMMERCIAL VEHICLES; ~~TAXES OR FEES.~~**

45.20 The registrar may promulgate such rules as may be necessary to accomplish the purpose
45.21 of section 168.181, subdivision 1, clause (6), as to the payment of partial ~~taxes~~ fees collectible
45.22 under sections 168.181 to 168.211 and this section and may waive any reciprocal agreement
45.23 required thereunder with any state, district, territory, or possession or arrangements with
45.24 foreign countries or provinces if under the laws of such state, district, territory, or possession
45.25 or foreign country or province residents of Minnesota are privileged to operate motor vehicles
45.26 upon the streets and highways of such state, district, territory, or possession or foreign
45.27 country or province without the payment of taxes or fees of any character whatsoever.

45.28 Sec. 68. Minnesota Statutes 2022, section 168.27, subdivision 28, is amended to read:

45.29 Subd. 28. **Distribution of plates and stickers.** The commissioner may distribute
45.30 registration plates and stickers to be held and issued by new and used motor vehicle dealers.
45.31 A dealer may issue registration plates and stickers only in conjunction with the sale of a
45.32 vehicle by the dealer. A dealer permitted to hold and issue registration plates and stickers

46.1 must be equipped with electronic transmission technology and trained in its use. Before
46.2 receiving registration plates and stickers under this subdivision, a dealer must adopt and
46.3 implement security and record-keeping requirements satisfactory to the commissioner. The
46.4 commissioner may revoke the authority granted under this subdivision for any violation of
46.5 law or rule governing the issuance of registration plates and stickers, any violation of the
46.6 dealer's security and record-keeping plan, or any other action that in the commissioner's
46.7 opinion adversely affects the registration system. The dealer is financially responsible for
46.8 the cost ~~and tax value~~ of any unaccounted inventory.

46.9 Sec. 69. Minnesota Statutes 2022, section 168.301, subdivision 1, is amended to read:

46.10 Subdivision 1. **Surrender plates and credit tax paid.** (a) On transferring a motor
46.11 vehicle, the transferor shall surrender the registration plates ~~and assign the registration tax~~
46.12 ~~paid to the credit of the transferee.~~

46.13 (b) As specified in section 115A.908, the commissioner must impose a \$10 fee on each
46.14 transfer of title within the state, other than transfers for resale purposes, of every motor
46.15 vehicle weighing more than 1,000 pounds.

46.16 Sec. 70. Minnesota Statutes 2022, section 168.301, subdivision 2, is amended to read:

46.17 Subd. 2. **Ten days to file.** The transferee's rights to the transferred vehicle's registration
46.18 plates ~~and credit for taxes paid on the vehicle~~ expire after ten days have elapsed from the
46.19 date of transfer unless: (1) the transfer has been filed as provided under section 168A.10;
46.20 or (2) the transferee is a dealer licensed under section 168.27, and is complying with section
46.21 168A.11.

46.22 Sec. 71. Minnesota Statutes 2022, section 168.301, subdivision 3, is amended to read:

46.23 Subd. 3. **Late fee.** In addition to any fee ~~or tax~~ otherwise authorized or imposed upon
46.24 the transfer of title for a motor vehicle, the commissioner of public safety shall impose a
46.25 \$2 additional fee for failure to deliver a title transfer within ten business days.

46.26 Sec. 72. Minnesota Statutes 2022, section 168.301, subdivision 5, is amended to read:

46.27 Subd. 5. **Verification of compliance.** A person does not violate this section or section
46.28 168.09, subdivision 1, by reason of suspension, if the person provides verification from the
46.29 registrar that the title transfer with fees ~~and taxes~~ were filed with the registrar prior to being
46.30 cited for violating this section or the vehicle was purchased from a licensed Minnesota
46.31 dealer. The verification of compliance must be presented to the appropriate law enforcement

47.1 agency within seven days after being charged or to the court on or before the date set for
47.2 appearance.

47.3 Sec. 73. Minnesota Statutes 2022, section 168.33, subdivision 1, is amended to read:

47.4 Subdivision 1. **Commissioner's duties and powers, generally.** The commissioner of
47.5 public safety is the registrar of vehicles of the state of Minnesota, and shall exercise all the
47.6 powers granted to and perform all the duties imposed by this chapter. The commissioner
47.7 of public safety is authorized to obtain information about all vehicles subject to ~~taxation~~
47.8 registration and licensing under this chapter upon which ~~the tax has~~ fees have not been paid,
47.9 and to present suitable complaints to courts of competent jurisdiction.

47.10 Sec. 74. Minnesota Statutes 2022, section 168.33, subdivision 2, is amended to read:

47.11 Subd. 2. **Deputy registrars.** (a) The commissioner may appoint, and for cause
47.12 discontinue, a deputy registrar for any statutory or home rule charter city as the public
47.13 interest and convenience may require, without regard to whether the county auditor of the
47.14 county in which the city is situated has been appointed as the deputy registrar for the county
47.15 or has been discontinued as the deputy registrar for the county, and without regard to whether
47.16 the county in which the city is situated has established a county license bureau that issues
47.17 motor vehicle licenses as provided in section 373.32.

47.18 (b) The commissioner may appoint, and for cause discontinue, a deputy registrar for any
47.19 statutory or home rule charter city as the public interest and convenience may require, if
47.20 the auditor for the county in which the city is situated chooses not to accept appointment
47.21 as the deputy registrar for the county or is discontinued as a deputy registrar, or if the county
47.22 in which the city is situated has not established a county license bureau that issues motor
47.23 vehicle licenses as provided in section 373.32.

47.24 (c) The commissioner may appoint, and for cause discontinue, the county auditor of
47.25 each county as a deputy registrar.

47.26 (d) Despite any other provision, a person other than a county auditor or a director of a
47.27 county license bureau, who was appointed by the registrar before August 1, 1976, as a
47.28 deputy registrar for any statutory or home rule charter city, may continue to serve as deputy
47.29 registrar and may be discontinued for cause only by the commissioner. The county auditor
47.30 who appointed the deputy registrars is responsible for the acts of deputy registrars appointed
47.31 by the auditor.

48.1 (e) Each deputy, before entering upon the discharge of duties, shall take and subscribe
48.2 an oath to faithfully discharge the duties and to uphold the laws of the state.

48.3 (f) If a deputy registrar appointed under this subdivision is not an officer or employee
48.4 of a county or statutory or home rule charter city, the deputy shall in addition give bond to
48.5 the state in the sum of \$10,000, or a larger sum as may be required by the commissioner,
48.6 conditioned upon the faithful discharge of duties as deputy registrar.

48.7 (g) A corporation governed by chapter 302A or 317A may be appointed a deputy registrar.
48.8 Upon application by an individual serving as a deputy registrar and the giving of the requisite
48.9 bond as provided in this subdivision, personally assured by the individual or another
48.10 individual approved by the commissioner, a corporation named in an application then
48.11 becomes the duly appointed and qualified successor to the deputy registrar.

48.12 (h) Each deputy registrar appointed under this subdivision shall keep and maintain office
48.13 locations approved by the commissioner for the registration of vehicles and the collection
48.14 of ~~taxes and~~ fees on vehicles.

48.15 (i) The deputy registrar shall keep records and make reports to the commissioner as the
48.16 commissioner requires. The records must be maintained at the offices of the deputy registrar
48.17 in a manner that complies with sections 13.05, subdivision 5, and 13.055. As an alternative
48.18 to paper copy storage, a deputy registrar may retain records and documents in a secure
48.19 electronic medium that complies with the security requirements under the United States
48.20 Federal Bureau of Investigation, Criminal Justice Information Services Division, Policy 5.4
48.21 or any successor policy, provided 60 days have elapsed since the transaction and subject to
48.22 standards established by the commissioner. The deputy registrar is responsible for all costs
48.23 associated with the conversion to electronic records and maintenance of the electronic
48.24 storage medium, including the destruction of existing paper records after conversion to the
48.25 electronic format. All queries and responses in the secure electronic medium, and all actions
48.26 in which data are entered, updated, accessed, or shared or disseminated by the deputy
48.27 registrar must be contained in a data audit trail. Data contained in the audit trail are public
48.28 to the extent the data are not otherwise classified under this section. The records and offices
48.29 of the deputy registrar must at all times be open to the inspection of the commissioner or
48.30 the commissioner's agents. The deputy registrar shall report to the commissioner by the
48.31 next working day following receipt all registrations made and ~~taxes and~~ fees collected by
48.32 the deputy registrar.

48.33 (j) The filing fee imposed under subdivision 7 must be deposited in the treasury of the
48.34 place for which appointed or, if not a public official, a deputy shall retain the filing fee, but

49.1 ~~the registration tax and~~ any additional fees for delayed registration the deputy registrar has
49.2 collected the deputy registrar shall deposit by the next working day following receipt in an
49.3 approved state depository to the credit of the state through the commissioner of management
49.4 and budget. The place for which the deputy registrar is appointed through its governing
49.5 body must provide the deputy registrar with facilities and personnel to carry out the duties
49.6 imposed by this subdivision if the deputy is a public official. In all other cases, the deputy
49.7 shall maintain a suitable facility for serving the public.

49.8 Sec. 75. Minnesota Statutes 2022, section 168.33, subdivision 7, is amended to read:

49.9 Subd. 7. **Filing fees; allocations.** (a) In addition to all other statutory fees ~~and taxes~~, a
49.10 filing fee of:

49.11 (1) \$7 is imposed on every vehicle registration renewal, excluding pro rate transactions;
49.12 and

49.13 (2) \$11 is imposed on every other type of vehicle transaction, including motor carrier
49.14 fuel licenses under sections 168D.05 and 168D.06, and pro rate transactions.

49.15 (b) Notwithstanding paragraph (a):

49.16 (1) a filing fee may not be charged for a document returned for a refund or for a correction
49.17 of an error made by the Department of Public Safety, a dealer, or a deputy registrar; and

49.18 (2) no filing fee or other fee may be charged for the permanent surrender of a title for a
49.19 vehicle.

49.20 (c) The filing fee must be shown as a separate item on all registration renewal notices
49.21 sent out by the commissioner.

49.22 (d) The statutory fees ~~and taxes~~, and the filing fees imposed under paragraph (a) may
49.23 be paid by credit card or debit card. The deputy registrar may collect a surcharge on the
49.24 statutory fees, ~~taxes~~, and filing fee fees not greater than the cost of processing a credit card
49.25 or debit card transaction, in accordance with emergency rules established by the
49.26 commissioner of public safety. The surcharge must be used to pay the cost of processing
49.27 credit and debit card transactions.

49.28 (e) The fees collected under this subdivision by the department must be allocated as
49.29 follows:

49.30 (1) of the fees collected under paragraph (a), clause (1):

49.31 (i) \$5.50 must be deposited in the vehicle services operating account; and

- 50.1 (ii) \$1.50 must be deposited in the driver and vehicle services technology account; and
- 50.2 (2) of the fees collected under paragraph (a), clause (2):
- 50.3 (i) \$3.50 must be deposited in the general fund;
- 50.4 (ii) \$6.00 must be deposited in the vehicle services operating account; and
- 50.5 (iii) \$1.50 must be deposited in the driver and vehicle services technology account.

50.6 Sec. 76. Minnesota Statutes 2022, section 168.34, is amended to read:

50.7 **168.34 INFORMATION FURNISHED.**

50.8 The registrar shall maintain in the registrar's office an information bureau to answer

50.9 questions, through electronic transmission, personal inquiry, telephone, or letter. Registrations

50.10 shall be completed with the utmost dispatch to render the most efficient service to the public.

50.11 The registrar, or any deputy or employee, shall not be liable to any person for mistake or

50.12 negligence in the giving of information not willfully calculated to injure such person. The

50.13 registration system shall be so conducted, and the requirements thereof so construed, as to

50.14 furnish to the public immediate, accurate information as to any single car about which the

50.15 inquiry may be made, and to furnish the registrar a means of checking back during any year

50.16 to determine that all motor vehicles subject to ~~taxation and~~ licensing have had the proper

50.17 ~~tax or~~ fee paid thereon.

50.18 Sec. 77. Minnesota Statutes 2022, section 168.61, subdivision 2, is amended to read:

50.19 Subd. 2. **Registration and ~~taxation~~.** For the calendar year 1958 and during each year

50.20 thereafter intercity buses shall be subject to registration ~~and taxation~~ as motor vehicles on

50.21 an apportionment basis.

50.22 Sec. 78. Minnesota Statutes 2022, section 168.62, subdivision 1, is amended to read:

50.23 Subdivision 1. **Registration of percentage of buses; determination.** An owner or

50.24 operator of more than one intercity bus shall register a percentage of those intercity buses

50.25 of the owner or operator in Minnesota. The percentage of the intercity buses so registered

50.26 shall be determined by dividing the total number of miles traveled by such intercity buses

50.27 within the state of Minnesota by the total number of miles traveled by such intercity buses

50.28 both within and without the state of Minnesota. Such percentage figure so arrived at is the

50.29 percentage of intercity motor buses which the owner or operator thereof shall register in

50.30 Minnesota. A fractional intercity bus shall be registered as one intercity bus. The number

51.1 of intercity buses so registered in the state of Minnesota are deemed to be domiciled in
 51.2 Minnesota ~~and subject to motor vehicle taxation in this state.~~

51.3 Sec. 79. Minnesota Statutes 2022, section 168.64, is amended to read:

51.4 **168.64 INTERCITY BUS RULES, REQUIREMENTS.**

51.5 The registrar of motor vehicles shall:

51.6 (1) promulgate such rules as the registrar may deem necessary in order to fully administer
 51.7 and carry out the terms and provisions of sections 168.61 to 168.65;

51.8 (2) require owners and operators of intercity buses to furnish such information and to
 51.9 make and file such reports as the registrar deems necessary in order to administer sections
 51.10 168.61 to 168.65;

51.11 (3) require recomputation of the percentage of intercity buses of any owner or operator
 51.12 at any time the registrar has reason to believe that an insufficient number of such intercity
 51.13 buses of such owner or operator are registered in Minnesota. If as a result of any such
 51.14 recomputation, the registrar of motor vehicles determines that additional intercity buses
 51.15 should be registered in Minnesota, the registrar shall require the owner or operator thereof
 51.16 to so register such additional buses ~~and pay the taxes thereon~~ in accordance with the standards
 51.17 required by this section. All intercity buses registered under the terms of this provision shall
 51.18 be registered for a full calendar year. ~~All taxes computed on the percentage of intercity~~
 51.19 ~~buses to be registered in the state of Minnesota shall likewise be computed on the basis of~~
 51.20 ~~a full calendar year. If additional taxes are required to be paid by an owner or operator of~~
 51.21 ~~intercity buses under this provision, such owner or operator shall also pay interest at the~~
 51.22 ~~rate of six percent per annum on the amount so paid with interest computed from January~~
 51.23 ~~1st of the calendar year in which the taxes are due to the date of payment.~~

51.24 Sec. 80. Minnesota Statutes 2022, section 168.65, subdivision 2, is amended to read:

51.25 Subd. 2. **Appeal.** If after a public hearing, upon due notice, the registrar of motor vehicles
 51.26 determines that any owner or operator of intercity buses has violated any term or provisions
 51.27 of sections 168.61 to 168.65 or willfully furnished false information or reports, the registrar
 51.28 shall cancel all number plates and all special identification plates or certificates issued to
 51.29 the owner or operator of intercity buses. The intercity buses, during such calendar year,
 51.30 shall not operate upon the streets and highways of the state unless the owner's or operator's
 51.31 entire fleet of intercity buses is then registered in the state of Minnesota ~~and the motor~~
 51.32 ~~vehicle taxes paid on them for the full calendar year in which the offense occurs.~~ Any

52.1 determination by the registrar of motor vehicles is subject to appeal in accordance with
52.2 chapter 14.

52.3 Sec. 81. Minnesota Statutes 2022, section 168.842, is amended to read:

52.4 **168.842 REGISTRATION ~~AND TAXATION~~ OF RENTAL TRUCK.**

52.5 An owner of rental trucks shall annually register a percentage of the owner's rental trucks
52.6 in Minnesota. The number of rental trucks required to be registered in the state shall be
52.7 determined by dividing the total number of miles traveled within the state during the next
52.8 preceding calendar year by all rental trucks owned by an owner by the total number of miles
52.9 traveled both within and without the state during the next preceding calendar year by all
52.10 rental trucks owned by that owner and applying the percentage figure thus arrived at to the
52.11 total number of rental trucks owned by that owner. The number of rental trucks thus
52.12 determined shall be the number of rental trucks deemed to be domiciled within the state
52.13 and subject to registration ~~and taxation~~ in a calendar year.

52.14 Sec. 82. Minnesota Statutes 2022, section 168.843, is amended to read:

52.15 **168.843 REGISTRATION ~~AND TAXATION~~ OF RENTAL TRAILER.**

52.16 An owner or operator of rental trailers shall annually register a percentage of the rental
52.17 trailers of that owner or operator in Minnesota. The number of rental trailers required to be
52.18 registered in Minnesota shall be a number equal to the average number of rental trailers
52.19 operated in and through the state during the preceding calendar year. The number of rental
52.20 trailers thus determined shall be the number of rental trailers deemed to be domiciled within
52.21 the state and subject to registration ~~and taxation~~ in a calendar year.

52.22 Sec. 83. **TRANSFERS.**

52.23 The commissioner of management and budget must transfer \$908,594,000 in fiscal year
52.24 2025 from the general fund to the highway user tax distribution fund. The base for this
52.25 transfer is \$944,938,000 in fiscal year 2026 and \$982,735,000 in fiscal year 2027.

52.26 Sec. 84. **REVISOR INSTRUCTION.**

52.27 (a) The revisor of statutes, in consultation with the Department of Revenue and
52.28 Department of Public Safety, must identify all Minnesota Statutes affected by this act.

52.29 (b) The revisor of statutes, in consultation with the Department of Revenue and
52.30 Department of Public Safety, must prepare draft legislation showing technical and other

53.1 necessary changes resulting from this act for the chairs and ranking minority members of
53.2 the legislative committees with jurisdiction over transportation by March 1, 2024.

53.3 **EFFECTIVE DATE.** This section is effective the day following final enactment.

53.4 Sec. 85. **REPEALER.**

53.5 Minnesota Statutes 2022, sections 168.002, subdivision 33; 168.013, subdivisions 1, 1a,
53.6 1b, 1c, 1d, 1e, 1f, 1g, 1h, 1k, 1l, 1m, 2, 3, 4, 5, 6, 7, 12, 14, 15, 16, 18, 19, and 23; 168.016;
53.7 168.022; 168.032; 168.033; 168.041, subdivision 8; 168.11, subdivision 2; 168.16; 168.183;
53.8 168.28; 168.31, subdivisions 1, 4, 4a, 5, and 6; 168.35; 168.62, subdivision 2; and 168.63,
53.9 subdivision 5, are repealed.

53.10 Sec. 86. **EFFECTIVE DATE.**

53.11 Unless otherwise specified, this act is effective July 1, 2024.

168.002 DEFINITIONS.

Subd. 33. **Tax.** "Tax" means the annual registration tax imposed on vehicles in lieu of all other taxes, except wheelage taxes which may be imposed by any city, and gross earnings taxes paid by companies. The annual tax is both a property tax and a highway use tax and shall be on the basis of the calendar year.

168.013 VEHICLE REGISTRATION TAXES.

Subdivision 1. **Imposition.** Motor vehicles, except as set forth in section 168.012, using the public streets or highways in the state shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any city as provided by law, and except gross earnings taxes paid by companies subject or made subject thereto, and shall be privileged to use the public streets and highways, on the basis and at the rate for each calendar year as hereinafter provided.

Subd. 1a. **Passenger automobile; hearse.** (a) On passenger automobiles as defined in section 168.002, subdivision 24, and hearses, except as otherwise provided, the registration tax is calculated as \$10 plus:

(1) for a vehicle initially registered in Minnesota prior to November 16, 2020, 1.25 percent of the manufacturer's suggested retail price of the vehicle and the destination charge, subject to the adjustments in paragraphs (f) and (g); or

(2) for a vehicle initially registered in Minnesota on or after November 16, 2020, 1.285 percent of the manufacturer's suggested retail price of the vehicle, subject to the adjustments in paragraphs (f) and (g).

(b) The registration tax calculation must not include the cost of each accessory or item of optional equipment separately added to the vehicle and the manufacturer's suggested retail price. The registration tax calculation must not include a destination charge, except for a vehicle previously registered in Minnesota prior to November 16, 2020.

(c) In the case of the first registration of a new vehicle sold or leased by a licensed dealer, the dealer may elect to individually determine the registration tax on the vehicle using manufacturer's suggested retail price information provided by the manufacturer. The registrar must use the manufacturer's suggested retail price determined by the dealer as provided in paragraph (d). A dealer that elects to make the determination must retain a copy of the manufacturer's suggested retail price label or other supporting documentation with the vehicle transaction records maintained under Minnesota Rules, part 7400.5200.

(d) The registrar must determine the manufacturer's suggested retail price:

(1) using list price information published by the manufacturer or any nationally recognized firm or association compiling such data for the automotive industry;

(2) if the list price information is unavailable, using the amount determined by a licensed dealer under paragraph (c);

(3) if a dealer does not determine the amount, using the retail price label as provided by the manufacturer under United States Code, title 15, section 1232; or

(4) if the retail price label is not available, using the actual sales price of the vehicle.

If the registrar is unable to ascertain the manufacturer's suggested retail price of any registered vehicle in the foregoing manner, the registrar may use any other available source or method.

(e) The registrar must calculate the registration tax using information available to dealers and deputy registrars at the time the initial application for registration is submitted.

(f) The amount under paragraph (a), clauses (1) and (2), must be calculated based on a percentage of the manufacturer's suggested retail price, as follows: during the first year of vehicle life, upon 100 percent of the price; for the second year, 90 percent of the price; for the third year, 80 percent of the price; for the fourth year, 70 percent of the price; for the fifth year, 60 percent of the price; for the sixth year, 50 percent of the price; for the seventh year, 40 percent of the price; for the eighth year, 30 percent of the price; for the ninth year, 20 percent of the price; and for the tenth year, ten percent of the price.

(g) For the 11th and each succeeding year, the amount under paragraph (a), clauses (1) and (2), must be calculated as \$25.

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(h) Except as provided in subdivision 23, for any vehicle previously registered in Minnesota and regardless of prior ownership, the total amount due under this subdivision and subdivision 1m must not exceed the smallest total amount previously paid or due on the vehicle.

Subd. 1b. **Motorcycle.** On motorcycles the tax is \$10, which includes the surtax provided for in subdivision 14.

Subd. 1c. **Farm truck.** (a) On farm trucks having a gross weight of not more than 57,000 pounds, the tax shall be based on total gross weight and shall be 45 percent of the Minnesota base rate prescribed by subdivision 1e during each of the first eight years of vehicle life, but in no event less than \$35, and during the ninth and succeeding years of vehicle life the tax shall be 27 percent of the Minnesota base rate prescribed by subdivision 1e, but in no event less than \$21.

(b) On farm trucks having a gross weight of more than 57,000 pounds, the tax shall be 60 percent of the Minnesota base rate during each of the first eight years of vehicle life and 36 percent of the Minnesota base rate during the ninth and succeeding years.

Subd. 1d. **Trailer.** (a) On trailers registered at a gross vehicle weight of greater than 3,000 pounds, the annual tax is based on total gross weight and is 30 percent of the Minnesota base rate prescribed in subdivision 1e, when the gross weight is 15,000 pounds or less, and when the gross weight of a trailer is more than 15,000 pounds, the tax for the first eight years of vehicle life is 100 percent of the tax imposed in the Minnesota base rate schedule, and during the ninth and succeeding years of vehicle life the tax is 75 percent of the Minnesota base rate prescribed by subdivision 1e. A trailer registered at a gross vehicle weight greater than 3,000 pounds but no greater than 7,200 pounds may be taxed either: (1) annually as provided in this paragraph; or (2) once every three years on the basis of total gross weight and is 90 percent of the Minnesota base rate prescribed in subdivision 1e, provided that the filing fee under section 168.33, subdivision 7, paragraph (a), is multiplied by three, with funds collected by the commissioner allocated proportionally in the same manner as provided in section 168.33, subdivision 7, paragraph (e).

(b) Farm trailers with a gross weight in excess of 10,000 pounds and as described in section 168.002, subdivision 8, are taxed as farm trucks as prescribed in subdivision 1c.

(c) Effective on and after July 1, 2001, trailers registered at a gross vehicle weight of 3,000 pounds or less must display a distinctive plate. The registration on the license plate is valid for the life of the trailer only if it remains registered at the same gross vehicle weight. The onetime registration tax for trailers registered for the first time in Minnesota is \$55. For trailers registered in Minnesota before July 1, 2001, and for which:

(1) registration is desired for the remaining life of the trailer, the registration tax is \$25; or

(2) permanent registration is not desired, the biennial registration tax is \$10 for the first renewal if registration is renewed between and including July 1, 2001, and June 30, 2003. These trailers must be issued permanent registration at the first renewal on or after July 1, 2003, and the registration tax is \$20.

For trailers registered at a gross weight of 3,000 pounds or less before July 1, 2001, but not renewed until on or after July 1, 2003, the registration tax is \$20 and permanent registration must be issued.

Subd. 1e. **Truck; tractor; combination; exceptions.** (a) On trucks and tractors except those in this chapter defined as farm trucks, on truck-tractor and semitrailer combinations except those defined as farm combinations, and on commercial zone vehicles, the tax based on total gross weight shall be graduated according to the Minnesota base rate schedule prescribed in this subdivision, but in no event less than \$120.

Minnesota Base Rate Schedule

Scheduled taxes include five percent
surtax provided for in subdivision 14

	TOTAL GROSS WEIGHT IN POUNDS				TAX
A	0	-	1,500	\$	15
B	1,501	-	3,000		20
C	3,001	-	4,500		25

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D	4,501	-	6,000	35
E	6,001	-	10,000	45
F	10,001	-	12,000	70
G	12,001	-	15,000	105
H	15,001	-	18,000	145
I	18,001	-	21,000	190
J	21,001	-	26,000	270
K	26,001	-	33,000	360
L	33,001	-	39,000	475
M	39,001	-	45,000	595
N	45,001	-	51,000	715
O	51,001	-	57,000	865
P	57,001	-	63,000	1015
Q	63,001	-	69,000	1185
R	69,001	-	73,280	1325
S	73,281	-	78,000	1595
T	78,001	-	80,000	1760

(b) For purposes of the Minnesota base rate schedule, for vehicles with six or more axles in the "S" and "T" categories, the base rates are \$1,520 and \$1,620 respectively.

(c) For each vehicle with a gross weight in excess of 80,000 pounds an additional tax of \$50 is imposed for each ton or fraction thereof in excess of 80,000 pounds, subject to subdivision 12 or section 169.86, subdivision 5a, as applicable.

(d) For purposes of registration identification, for vehicles registered in the "O" category, the owner must declare at the time of registration whether the vehicle will carry a weight of 55,000 pounds or more and therefore be subject to the federal heavy vehicle use tax. For those owners who declare a weight less than 55,000 pounds, a distinctive weight sticker must be issued and the owner is restricted to a gross vehicle weight of less than 55,000 pounds.

(e) Truck-tractors except those herein defined as farm and commercial zone vehicles shall be taxed in accord with the foregoing gross weight tax schedule on the basis of the combined gross weight of the truck-tractor and any semitrailer or semitrailers which the applicant proposes to combine with the truck-tractor.

(f) Commercial zone trucks include only trucks, truck-tractors, and semitrailer combinations which are operated by an interstate carrier registered under section 221.60, or by a carrier receiving operating authority under chapter 221, and operated solely within a zone exempt from regulation pursuant to United States Code, title 49, section 13506.

(g) The license plates issued for commercial zone vehicles shall be plainly marked. A person operating a commercial zone vehicle outside the zone or area in which its operation is authorized is guilty of a misdemeanor and, in addition to the misdemeanor penalty, the registrar shall revoke the registration of the vehicle as a commercial zone vehicle and shall require that the vehicle be registered at 100 percent of the full annual tax prescribed in the Minnesota base rate schedule, and no part of this tax may be refunded during the balance of the registration year.

(h) On commercial zone trucks the tax shall be based on the total gross weight of the vehicle and during each of the first eight years of vehicle life is 75 percent of the Minnesota base rate schedule. During the ninth and succeeding years of vehicle life the tax is 50 percent of the Minnesota base rate schedule.

(i) On trucks, truck-tractors and semitrailer combinations, except those defined as farm trucks and farm combinations, and except for those commercial zone vehicles specifically provided for in this subdivision, the tax for each of the first eight years of vehicle life is 100 percent of the tax

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imposed in the Minnesota base rate schedule, and during the ninth and succeeding years of vehicle life, the tax is 75 percent of the Minnesota base rate prescribed by this subdivision.

(j) For the purpose of registration, trailers coupled with a truck-tractor, semitrailer combination are semitrailers.

Subd. 1f. **Bus; commuter van.** (a) On all intercity buses, the tax during each the first two years of vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule:

Gross Weight of Vehicle	Tax
Under 6,000 lbs.	\$125
6,000 to 8,000 lbs., incl.	125
8,001 to 10,000 lbs., incl.	125
10,001 to 12,000 lbs., incl.	150
12,001 to 14,000 lbs., incl.	190
14,001 to 16,000 lbs., incl.	210
16,001 to 18,000 lbs., incl.	225
18,001 to 20,000 lbs., incl.	260
20,001 to 22,000 lbs., incl.	300
22,001 to 24,000 lbs., incl.	350
24,001 to 26,000 lbs., incl.	400
26,001 to 28,000 lbs., incl.	450
28,001 to 30,000 lbs., incl.	500
30,001 and over	550

(b) During each of the third and fourth years of vehicle life, the tax shall be 75 percent of the foregoing scheduled tax; during the fifth year of vehicle life, the tax shall be 50 percent of the foregoing scheduled tax; during the sixth year of vehicle life, the tax shall be 37-1/2 percent of the foregoing scheduled tax; and during the seventh and each succeeding year of vehicle life, the tax shall be 25 percent of the foregoing scheduled tax; provided that the annual tax paid in any year of its life for an intercity bus shall be not less than \$175 for a vehicle of over 25-passenger seating capacity and not less than \$125 for a vehicle of 25-passenger and less seating capacity.

(c) On all intracity buses operated by an auto transportation company in the business of transporting persons for compensation as a common carrier and operating within the limits of cities, the tax during each year of the vehicle life of each such bus shall be \$2.

(d) On all other buses and commuter vans, as defined in section 168.126, the tax during each of the first three years of the vehicle life shall be based on the gross weight of the vehicle and graduated according to the following schedule: Where the gross weight of the vehicle is 6,000 pounds or less, \$25. Where the gross weight of the vehicle is more than 6,000 pounds, and not more than 8,000 pounds, the tax shall be \$25 plus an additional tax of \$5 per ton for the ton or major portion in excess of 6,000 pounds. Where the gross weight of the vehicle is more than 8,000 pounds, and not more than 20,000 pounds, the tax shall be \$30 plus an additional tax of \$10 per ton for each ton or major portion in excess of 8,000 pounds. Where the gross weight of the vehicle is more than 20,000 pounds and not more than 24,000 pounds, the tax shall be \$90 plus an additional tax of \$15 per ton for each ton or major portion in excess of 20,000 pounds. Where the gross weight of the vehicle is more than 24,000 pounds and not more than 28,000 pounds, the tax shall be \$120 plus an additional tax of \$25 per ton for each ton or major portion in excess of 24,000 pounds. Where the gross weight of the vehicle is more than 28,000 pounds, the tax shall be \$170 plus an additional tax of \$30 per ton for each ton or major portion in excess of 28,000 pounds.

(e) During the fourth and succeeding years of vehicle life, the tax shall be 80 percent of the foregoing scheduled tax but in no event less than \$20 per vehicle.

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Subd. 1g. **Recreational vehicle.** (a) Self-propelled recreational vehicles must be separately licensed and taxed annually on the basis of total gross weight. The tax must be graduated according to the Minnesota base rate schedule prescribed in subdivision 1e, but in no event less than \$20, except as otherwise provided in this subdivision.

(b) For all self-propelled recreational vehicles, the tax for the ninth and succeeding years of vehicle life is 75 percent of the tax imposed in the Minnesota base rate schedule.

(c) Towed recreational vehicles must be separately licensed and taxed under either one of the following, as determined by the vehicle owner: (1) annually on the basis of total gross weight at 30 percent of the Minnesota base rate prescribed in subdivision 1e; or (2) once every three years on the basis of total gross weight at 90 percent of the Minnesota base rate prescribed in subdivision 1e, provided that the filing fee under section 168.33, subdivision 7, paragraph (a), is multiplied by three, with funds collected by the commissioner allocated proportionally in the same manner as provided in section 168.33, subdivision 7, paragraph (e). In no event is the tax under this paragraph less than \$5.

(d) Notwithstanding any law to the contrary, all trailers and semitrailers taxed pursuant to this section are exempt from any wheelage tax now or hereafter imposed by any political subdivision or political subdivisions.

Subd. 1h. **Motorized bicycle.** On motorized bicycles the tax is \$6, which includes the surtax provided for in subdivision 14.

Subd. 1k. **Commuter van.** A commuter van, as defined in section 168.126, must be separately licensed and taxed annually on the basis of total gross weight and the tax must be graduated according to the schedule prescribed in subdivision 1f.

Subd. 1l. **Concrete pumps and street-sweeping vehicles.** The tax on vehicle-mounted concrete pumps and street-sweeping vehicles that are not registered under section 168.187 is 15 percent of the Minnesota base rate schedule. Vehicles registered under this subdivision must display plates from a distinctive series.

Subd. 1m. **Electric vehicle.** In addition to the tax under subdivision 1a, a surcharge of \$75 is imposed for an all-electric vehicle, as defined in section 169.011, subdivision 1a. Notwithstanding subdivision 8, revenue from the fee imposed under this subdivision must be deposited in the highway user tax distribution fund.

Subd. 2. **Prorated fees.** When a motor vehicle first becomes subject to taxation during the registration period for which the tax is paid, or when a vehicle becomes subject to taxation upon transfer from a motor vehicle dealer, the tax shall be for the remainder of the period prorated on a monthly basis, 1/12 of the annual tax for each calendar month or fraction thereof; provided, however, that for a vehicle having an annual tax of \$10 or less there shall be no reduction until on and after September 1 when the annual tax shall be reduced one-half.

Subd. 3. **Application; cancellation; excessive gross weight forbidden.** (a) The applicant for all licenses based on gross weight shall state the unloaded weight of the motor vehicle, trailer, or semitrailer and the maximum load the applicant proposes to carry on it, the sum of which constitutes the gross weight upon which the license tax must be paid. However, the declared gross weight upon which the tax is paid must not be less than 1-1/4 times the declared unloaded weight of the motor vehicle, trailer, or semitrailer to be registered, except recreational vehicles taxed under subdivision 1g, school buses taxed under subdivision 18, and tow trucks or towing vehicles defined in section 168B.011, subdivision 12a. The gross weight of a tow truck or towing vehicle is the actual weight of the tow truck or towing vehicle fully equipped, but does not include the weight of a wrecked or disabled vehicle towed or drawn by the tow truck or towing vehicle.

(b) Except as provided by special permit issued under section 169.86, the gross weight of a motor vehicle, trailer, or semitrailer must not exceed the gross weight upon which the license tax has been paid by more than four percent or 1,000 pounds, whichever is greater; provided that, a vehicle transporting unfinished forest products on a highway, other than a highway that is part of the system of interstate and defense highways, unless a federal exemption is granted, in accordance with paragraph (d)(3):

(1) shall not exceed its gross vehicle weight upon which the license tax has been paid, or gross axle weight on any axle, by more than five percent and, notwithstanding other law to the contrary, is not subject to any fee, fine, or other assessment or penalty for exceeding a gross vehicle or axle weight by up to five percent. This clause applies year round to suppliers of unfinished forest products to mills; and

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(2) is not subject to any provision of paragraph (d) or chapter 169 limiting the gross axle weight of any individual axle unless the entire vehicle also exceeds its gross vehicle weight plus its weight allowance allowed in clause (1) and plus any weight allowance permitted under section 169.826 or 169.8261, in which case the vehicle is subject to all applicable penalties for excess weight violations.

(c) The gross weight of the motor vehicle, trailer, or semitrailer for which the license tax is paid must be indicated by a distinctive character on the license plate or plates except as provided in subdivision 12 or section 169.86, subdivision 5a, as applicable, and the plate or plates must be kept clean and clearly visible at all times.

(d) The owner, driver, or user of a motor vehicle, trailer, or semitrailer, upon conviction for transporting a gross weight in excess of the gross weight for which it was registered or for operating a vehicle with an axle weight exceeding the maximum lawful axle load weight, is guilty of a misdemeanor and subject to increased registration or reregistration according to the following schedule:

(1) Upon conviction for transporting a gross weight in excess of the gross weight for which a motor vehicle, trailer, or semitrailer is registered by more than the allowance set forth in paragraph (b) but less than 25 percent, or for operating or using a motor vehicle, trailer, or semitrailer with an axle weight exceeding the maximum lawful axle load as provided in sections 169.822 to 169.829 by more than the allowance set forth in paragraph (b) but less than 25 percent, the owner, driver, or user of the motor vehicle, trailer, or semitrailer used to commit the violation, in addition to any penalty imposed for the misdemeanor, shall apply to the registrar to increase the authorized gross weight to be carried on the vehicle to a weight equal to or greater than the gross weight the owner, driver, or user was convicted of carrying. The increase is computed for the balance of the calendar year on the basis of 1/12 of the annual tax for each month remaining in the calendar year beginning with the first day of the month in which the violation occurred. If the additional registration tax computed upon that weight, plus the tax already paid, amounts to more than the regular tax for the maximum gross weight permitted for the vehicle under sections 169.822 to 169.829, that additional amount must nevertheless be paid into the highway fund, but the additional tax thus paid does not authorize or permit any person to operate the vehicle with a gross weight in excess of the maximum legal weight as provided by sections 169.822 to 169.829. Unless the owner within 30 days after a conviction applies to increase the authorized weight and pays the additional tax as provided in this section, the registrar shall revoke the registration on the vehicle and demand the return of the registration card and plates issued on that registration.

(2) Upon conviction of an owner, driver, or user of a motor vehicle, trailer, or semitrailer for transporting a gross weight in excess of the gross weight for which the motor vehicle, trailer, or semitrailer was registered by 25 percent or more or for operating or using the vehicle or trailer with an axle weight exceeding the maximum lawful axle load as provided in sections 169.822 to 169.829 by 25 percent or more, and in addition to any penalty imposed for the misdemeanor, the registrar shall either (i) cancel the reciprocity privileges on the vehicle involved if the vehicle is being operated under reciprocity or (ii) if the vehicle is not being operated under reciprocity, cancel the certificate of registration on the vehicle operated and demand the return of the registration certificate and registration plates. The registrar may not cancel the registration or reciprocity privileges for any vehicle found in violation of seasonal load restrictions imposed under section 169.87 unless the axle weight exceeds the year-round weight limit for the highway on which the violation occurred. The registrar may investigate any allegation of gross weight violations and demand that the operator show cause why all future operating privileges in the state should not be revoked unless the additional tax assessed is paid.

(3) Clause (1) does not apply to the first haul of unprocessed or raw farm products or unfinished forest products, when the registered gross weight is not exceeded by more than ten percent. For purposes of this clause, "first haul" means (i) the first, continuous transportation of unprocessed or raw farm products from the place of production or on-farm storage site to any other location within 100 miles of the place of production or on-farm storage site, or (ii) the continuous or noncontinuous transportation of unfinished forest products from the place of production to the place of final processing or manufacture located within 200 miles of the place of production.

(4) When the registration on a motor vehicle, trailer, or semitrailer is revoked by the registrar according to this section, the vehicle must not be operated on the highways of the state until it is registered or reregistered, as the case may be, and new plates issued, and the registration fee is the annual tax for the total gross weight of the vehicle at the time of violation. The reregistration pursuant to this subdivision of any vehicle operating under reciprocity agreements pursuant to section 168.181

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or 168.187 must be at the full annual registration fee without regard to the percentage of vehicle miles traveled in this state.

Subd. 4. **Gross earnings tax system.** Motor vehicles using the public streets and highways of this state, and owned by companies paying taxes under gross earnings system of taxation, shall be registered and taxed as provided for the registration and taxation of motor vehicles by this chapter, notwithstanding the fact that earnings from such vehicles may be included in the earnings of such companies upon which such gross earnings taxes are computed, and all provisions of this chapter are hereby made applicable to the enforcement and collection of the tax herein provided for.

Subd. 5. **Certain vehicles subject to personal property tax.** Motor vehicles not subject to taxation as provided in section 168.012, but subject to taxation as personal property within the state under section 273.36 or 273.37, subdivision 1, have a classification rate as provided in section 273.13, subdivision 24, provided, that if the person against whom any tax has been levied on the ad valorem basis because of any motor vehicle shall, during the calendar year for which such tax is levied, be also taxed under the provisions of this chapter, then and in that event, upon proper showing, the commissioner of revenue shall grant to the person against whom said ad valorem tax was levied, such reduction or abatement of net tax capacity or taxes as was occasioned by the so-called ad valorem tax imposed, and provided further that, if said ad valorem tax upon any motor vehicle has been assessed against a dealer in new and unused motor vehicles, and the tax imposed by this chapter for the required period is thereafter paid by the owner, then and in that event, upon proper showing, the commissioner of revenue, upon the application of said dealer, shall grant to such dealer against whom said ad valorem tax was levied such reduction or abatement of net tax capacity or taxes as was occasioned by the so-called ad valorem tax imposed. If such motor vehicle be registered and taxed under this chapter for a fractional part of the calendar year only, then such ad valorem tax shall be reduced in the percentage which such fractional part of the years bears to a full year.

Subd. 6. **Listing by dealers.** The owner of every motor vehicle not exempted by section 168.012 or 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 have been issued as provided in this chapter, 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. When, thereafter, such vehicle is otherwise used or is sold, leased, or rented to another person, firm, corporation, or association, the tax for the remainder of the year, prorated on a monthly basis, shall become payable immediately.

Subd. 7. **Agent.** Any act required herein of a registered owner may be performed in the registered owner's behalf by a duly authorized agent. Any person having a lien upon, or claim to, any motor vehicle may pay any tax due thereon to prevent the penalty for delayed registration from accruing, but the registration certificate and number plates shall not be issued until legal ownership is definitely determined.

Subd. 12. **Additional tax for excessive gross weight.** (a) Whenever an owner has registered a vehicle and paid the tax as provided in subdivisions 1 to 1g, on the basis of a selected gross weight of the vehicle and thereafter such owner desires to operate such vehicle with a greater gross weight than that for which the tax has been paid, such owner shall be permitted to reregister such vehicle by paying the additional tax due thereon for the remainder of the calendar year for which such vehicle has been reregistered, the additional tax computed pro rata by the month, 1/12 of the annual tax due for each month of the year remaining in the calendar year, beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. In computing the additional tax as aforesaid, the owner shall be given credit for the unused portion of the tax previously paid computed pro rata by the month, 1/12 of the annual tax paid for each month of the year remaining in the calendar year beginning with the first day of the month in which such owner desires to operate the vehicle with the greater weight. An owner will be permitted one reduction of gross weight or change of registration per year, which will result in a refund. This refund will be prorated monthly beginning with the first day of the month after such owner applies to amend the registration. The application for amendment shall be accompanied by a fee of \$3, and all fees shall be deposited in the highway user tax distribution fund. Provided, however, the owner of a vehicle may reregister the vehicle for a weight of more than 81,000 pounds for one or more 30-day periods. For each 30-day period, the additional tax shall be equal to 1/12 of the difference between the annual tax for the weight at which the vehicle is registered and reregistered.

(b) This subdivision does not apply to the owner of a vehicle who pays the additional tax for excessive gross weight under section 169.86, subdivision 5a, when buying a permit to operate with the greater gross weight.

Subd. 14. **Increase of tax rate.** Beginning in and for the first calendar year following the issuance and sale of bonds of the state of Minnesota under the provisions of the Constitution of the state of Minnesota, article 14, section 4, and after July 1, 1957, under the provisions of the Constitution of the state of Minnesota, article 14, section 11, the proceeds of the sale of which are to be used in the construction of bridges and approaches thereto forming a part of the trunk highway system, all motor vehicle taxes imposed by subdivisions 1 to 1g shall be increased by 5 percent; such increased rate of tax shall remain in effect until and including the calendar year following the year in which all principal and interest on all of any such bonds shall be paid in full. Immediately upon the payment in full of all interest and principal on all of any such bonds, the commissioner of management and budget shall certify that fact to the registrar of motor vehicles and the registrar shall, for the second calendar year and thereafter following receipt of such certification, cease to collect motor vehicle taxes at the increased rate prescribed by this subdivision.

Subd. 15. **Adjustment of tax.** Whenever the tax on any vehicle as computed under the provisions of this section is found to be indivisible by \$1, the registrar is authorized to adjust such tax to the nearest even dollar.

Subd. 16. **Repair and servicing permit.** Upon the written application of the owner of a motor vehicle registered and taxed as a commercial zone truck, a truck-tractor, a semitrailer, or any combination thereof in accordance with this section, the registrar may grant permission in writing to such owner to operate such vehicle to and from a repair shop or service station outside of its licensed zone of operation for the limited purpose of repair or servicing. The application and any permit issued under this subdivision shall state the location of the repair or servicing facility, together with such other information and subject to such conditions as the registrar may specify. Any motor vehicle operated under such a permit shall carry no load.

Subd. 18. **School buses.** Notwithstanding the provisions of subdivision 1, school buses used exclusively for the transportation of students under contract with a school district, used in connection with transportation for nonprofit educational institutions, or used as provided under section 169.4475, shall be taxed during each year of the vehicle life of such bus the amount of \$25.

Subd. 19. **Limited rental of farm truck to governmental unit.** A motor vehicle licensed as a farm truck may be rented to any governmental unit for use in snow removal, flood, tornado, fire or other emergency or disaster situation without affecting its license status.

Subd. 23. **Adjustments to registration tax.** (a) Except as provided in this subdivision, the commissioner must not adjust the manufacturer's suggested retail price or destination charge for any vehicle in a subsequent registration period following initial registration in Minnesota.

(b) The commissioner must adjust the registration tax amount of any vehicle to correct an error or omission that was made in determining or entering the registration tax amount or the destination charge amount. For a vehicle with a registration tax determined based on the actual sales price, the commissioner must adjust the registration tax within two years of the initial registration using one of the methods described in subdivision 1a, paragraph (d), clauses (1) to (3). The adjusted registration tax amount is effective starting with the vehicle's next registration period. The commissioner must not collect any amount that would have been paid but for the error or omission.

(c) When the commissioner makes an adjustment to the registration tax amount pursuant to this subdivision, the commissioner must mail written notice to the owner of the vehicle stating that an adjustment was made to the registration tax amount, the reason for the adjustment, and contact information so that the owner may contact the department to ask questions.

168.016 COLLECTION OF TAX RATE INCREASE.

The tax provisions include the five percent surtax imposed under section 168.013, subdivision 14 for passenger automobiles, ambulances and hearses, and the five percent increase in taxes provided for in said subdivision 14 shall not be added to the taxes imposed on such vehicles under the provisions of Extra Session Laws 1971, chapter 31.

168.022 MANDATORY TAX REFUND DUE TO LEMON LAW.

Subdivision 1. **Entitlement to refund.** If a manufacturer of motor vehicles is required by section 325F.665, subdivision 3, to refund the tax imposed by this chapter, the tax shall be refunded to the manufacturer as provided in this section.

Subd. 2. **Amount of refund.** The amount of the refund shall be the tax paid by the purchaser pursuant to this chapter less 1/12 of the annual tax for the vehicle for each calendar month or fraction of a calendar month between the date of registration and the date the purchase price is refunded.

Subd. 3. **Application.** The refund shall be paid to the manufacturer upon written application to the registrar of motor vehicles with proof of compliance with this section as the registrar may require.

Subd. 4. **Payment out of highway user fund.** Payment of any refund pursuant to this section shall be made out of the highway user tax distribution fund and the amounts necessary to pay the refunds are appropriated out of that fund.

168.032 PROPORTIONATE REFUND TO PERSON ON ACTIVE MILITARY SERVICE.

If such person shall have paid the tax for the year when entering upon such active service the person shall surrender to the registrar on applying for the exemption the number plates issued upon the registration. Upon proper application and surrender of the number plates, the registrar shall refund to the applicant from the motor vehicle license suspense fund the portion of the tax paid proportionate to the portion of the year during which the motor vehicle will not be used on any highway of the state.

168.033 MAY PAY PROPORTIONATE PART OF TAX.

If such person shall not have paid the tax for the year when entering upon such active service, the registrar shall not accept the application until the person has registered the motor vehicle and paid the portion of the tax with penalties, if any, proportionate to the portion of the year up to the date of application.

168.041 IMPOUNDING REGISTRATION PLATES.

Subd. 8. **Applicability to registration tax.** Nothing contained in this section or section 169A.60 is intended to change or modify any provision of this chapter, with respect to the taxation of motor vehicles or the time within which motor vehicle taxes must be paid.

168.11 REGISTRATION CERTIFICATE.

Subd. 2. **Immediate possession required.** In the case of motor vehicles taxed under the provisions of section 168.013, subdivision 1e, a nonnegotiable copy of the registration card shall be issued. The owner or driver shall carry said copy in immediate possession at all times when operating the vehicle and shall display the same upon demand of a peace officer, and authorized representative of the department or an officer authorized by law to enforce the laws relating to the operation of motor vehicles upon the public streets and highways. Nothing herein shall be construed to vary the terms or conditions of section 168.013, subdivision 3.

168.16 REGISTRATION TAX REFUND; APPROPRIATION.

(a) After the registration tax upon any vehicle has been paid for any registration period, refund must be made for errors made in computing the registration tax or fees and for the error on the part of an owner who may in error have registered a vehicle that was not before, nor at the time of registration, nor at any time thereafter during the preceding registration period, subject to registration tax in this state as provided by section 168.012.

(b) Unless otherwise provided in this chapter, a claim for a refund of an overpayment of registration tax must be filed within 3-1/2 years from the date of payment.

(c) The former registered owner of a transferred vehicle, by an assignment in writing endorsed upon the registration certificate and delivered to the commissioner within the time provided in this subdivision, shall assign, except for vehicles registered under section 168.187, to the new owner the right to have the tax paid by the former registered owner accredited to the new owner who duly registers the vehicle unless the registration stickers are surrendered to the commissioner before the first day of the new registration period.

(d) Any owner is entitled to a refund of the unused portion of the registration tax paid on the owner's vehicle upon filing a claim, verified by the commissioner, if the vehicle is:

(1) declared by an insurance company to be permanently destroyed due to accident, fire, or an Act of God as defined in section 115B.02; or

(2) sold to the federal government, the state, or a political subdivision of the state.

(e) The refund must be equal to the sum of the remaining registration tax attributable for the registration period after the month in which the plates and certificate of registration or title were returned to the commissioner.

(f) There is hereby appropriated to the persons entitled to a 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.

168.183 MOTOR VEHICLES OF CERTAIN NONRESIDENTS.

Subdivision 1. **Payment of taxes.** All trucks, truck-tractors, trucks using combination, and buses which comply with all of the provisions of section 168.181, subdivision 1, clause (6), but are excluded from the exemptions solely because of the temporary nature of their movement in this state, shall be required to comply with all laws and rules as to the payment of taxes applicable to like vehicles owned by Minnesota residents, except that nonresidents may make application to pay the tax for each vehicle proportionate to the number of months or fraction thereof the vehicles are in this state. For the purposes of this subdivision, buses do not include charter buses that are considered proratable vehicles under section 168.187, subdivision 4. Fees are determined by section 168.013, subdivision 1e.

Subd. 2. **Contents of application.** The application shall contain such information and shall be executed in such manner as the registrar may require and shall include a complete itinerary of the applicant and shall be accompanied by such evidence of ownership as the registrar shall deem necessary.

Subd. 3. **Permit.** Upon payment of the required tax the registrar shall issue, in lieu of registration plates, a permit for each vehicle so taxed. The permit shall contain the name and address of the owner, the make, type, serial number and year model of the vehicle, the expiration date and any other information deemed necessary by the registrar. The permit must be available in a format prescribed by the registrar while the vehicle is being operated in this state.

168.28 VEHICLES SUBJECT TO TAX; EXCEPTIONS.

Every motor vehicle (except those exempted in section 168.012, and except those which are being towed upon the streets and highways and which shall not be deemed to be using the streets and highways within the meaning of this section) shall be deemed to be one using the public streets and highways and hence as such subject to taxation under this chapter 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, warehouse operator, mortgagee or pledgee. New and unused motor vehicles in the possession of a dealer solely for the purpose of sale, and used 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 the business in which 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 XIV, 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. Special mobile equipment is subject to a penalty equal to the tax due under this chapter for the full registration year if it is used to transport persons or property at any time using the public streets.

168.31 REGISTRATION TAX PAYMENT.

Subdivision 1. **When due and payable.** The tax required under this chapter to be paid upon a motor vehicle for each calendar year becomes due when the vehicle first uses the public streets or

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highways in the state, and upon January 1 each year thereafter, except those vehicles which are taxed under section 168.017 and vehicles registered under 168.09, subdivision 3. Taxes due upon January 1 become payable upon November 15 preceding the calendar year for which they are assessed. The tax required to register vehicles for the registration year March 1 to the last day of February is due on March 1 and payable January 1 preceding. The tax required to register vehicles under the provisions of section 168.017 is due the first day of the month commencing the 12-month registration period and payable during the 45 days preceding the due date. Nothing in this section shall preclude prepayment.

Subd. 4. Installments; registration generally. (a) If the tax for a vehicle assessed under section 168.013, subdivision 1c, 1d, 1e, or 1g, amounts to more than \$400, the owner may pay the tax by installments.

(b) The owner shall tender with the application for registration one-third of the annual tax due or \$400, whichever is greater, plus any penalties or arrears, plus a fee of \$10. Instead of this fee, the applicant may furnish a bond, bank letter of credit, or certificate of deposit approved by the registrar of motor vehicles, for the total of the tax still due. The amount of the bond, letter of credit, or certificate of deposit may include any penalties assessed. The bond, letter of credit, or certificate of deposit must be for the benefit of the state for monetary loss caused by failure of the vehicle owner to pay delinquent license fees and penalties.

(c) The remainder of the tax due must be paid in two equal installments. The due date of the first installment is July 1, and the second installment is due November 1.

(d) When the applicant elects to pay the administrative fee, the registrar shall issue to the applicant validation stickers indicating the expiration date of a registration. When the applicant elects to furnish a bond, bank letter, or letter of deposit, the registrar shall issue regular validation stickers for the registration year.

(e) If an owner of a vehicle fails to pay an installment on or before its due date, the vehicle must not be used on the public streets or highways in this state until the installment or installments of the tax remaining due on the vehicle have been paid in full for the licensed year together with a penalty at the rate of \$1 per day for the remainder of the month in which the balance of the tax becomes due and \$4 a month for each succeeding month or fraction of a month during which the balance of the tax remains unpaid. Upon the payment of the balance of the tax and the penalties, the registrar shall issue a registration certificate to the owner of the vehicle in the manner provided by law. The registrar shall deny installment payment privileges provided in this subdivision in the subsequent year to any owner on any or all vehicles of the owner who during the current year fails to pay any installment due within one month after the due date.

Subd. 4a. Installments; interstate registration and reciprocity. If the tax for a vehicle assessed under section 168.187 amounts to more than \$400, the owner may pay the tax by installments. The owner shall submit with the application for registration, no later than January 1, one-third of the Minnesota annual tax due or \$400, whichever is greater. The applicant shall furnish a bond, bank letter of credit, or certificate of deposit approved by the registrar of motor vehicles, for the total of the tax still due. The amount of the bond, letter of credit, or certificate of deposit may include any penalties assessed. The bond, letter of credit, or certificate of deposit must be for the benefit of the state for monetary loss caused by failure of the vehicle owner to pay delinquent license fees and penalties. The remainder of the tax due must be paid in two equal installments; the due date of the first installment is May 1 and the second installment is due on September 1. If an owner of a vehicle fails to pay an installment on or before the due date, the vehicle must not be used on the public streets or highways in this state until the installment or installments of the tax remaining due on the vehicle has been paid in full for the licensed year, together with a penalty at the rate of \$1 per day for the remainder of the month in which the balance of the tax becomes due and \$4 a month for each succeeding month or fraction of it during which the balance of the tax remains unpaid. The registrar shall deny installment payment privileges provided in this subdivision in the subsequent year to any owner on any or all vehicles of an owner who during the current year fails to pay any installment and penalties due within one month after the due date.

Subd. 5. Refund. For the registration tax paid on any vehicle before the registration period for which that tax was assessed, the owner of the vehicle who paid the tax is entitled to full refund if the registration stickers are surrendered before the first day of the new registration period.

Subd. 6. Tax delinquency; remedies. All taxes imposed under the provisions of this chapter shall be deemed the personal obligation of the registered owner and the amount of such tax, including added penalties for the nonpayment thereof, shall be a first lien upon the vehicle taxed, paramount

and superior to all other liens thereon whether previously or subsequently accruing thereon; and, in addition to any other remedy herein prescribed, the state shall have a right of action against the owner for the recovery of the amount of any delinquent tax thereon, including the penalties accruing because of the nonpayment thereof, or for the enforcement of the tax lien thereon hereby declared, or both, in any court of competent jurisdiction. The county attorney of the county in which such motor vehicle is owned shall perform such service in the matter of the commencement and prosecution of such suit or in the prosecution of any other remedy for the enforcement of such tax as the attorney general may require.

168.35 INTENT TO ESCAPE TAX; GROSS MISDEMEANOR.

Any person who shall, with intent to escape payment of any tax on a motor vehicle, as herein provided, delay or neglect to properly list and apply to register the same, or, with intent to prevent the payment or collection of the proper tax, fee, or lien thereon, violate or neglect to comply with any of the provisions of this chapter, shall be guilty of a gross misdemeanor.

168.62 INTERCITY BUS REGISTRATION.

Subd. 2. **Tax determination.** When the number of intercity buses to be registered in Minnesota is determined as herein provided, the owner or operator thereof shall select the particular intercity buses to be so registered. The motor vehicle tax to be paid thereon for each calendar year shall be determined by the registrar of motor vehicles, who shall compute the amount of motor vehicle tax on each intercity bus of the owner or operator thereof as though all of such intercity buses were required to be registered in Minnesota. The amount so arrived at shall then be divided by the total number of intercity buses of such owner or operator to obtain the average motor vehicle tax due on an intercity bus registered in Minnesota. Such average tax shall be paid on each intercity bus registered in Minnesota in the same manner and at the same time as other motor vehicles using the streets and highways of Minnesota are taxed and the taxes paid thereon. The registrar of motor vehicles shall issue number plates for the intercity buses registered in Minnesota.

168.63 INTERCITY BUS; REGISTRAR DUTIES.

Subd. 5. **Annual recomputation and tax adjustment.** At the close of each calendar year and not later than February 15th of the next succeeding year, the registrar of motor vehicles shall recompute and redetermine the number of intercity buses required to have been registered in Minnesota for the prior year and the actual amount of tax liability for such previous year shall likewise be redetermined. Any additional tax which may be due by any owner or operator of intercity buses shall be paid forthwith. If it is determined as a result of such recomputation that there has been an overpayment of tax, the amount of such overpayment shall be credited to the amount of tax which may be due by the owner or operator of intercity buses in any subsequent year. In the event any owner or operator of intercity buses discontinues operations in Minnesota and has a tax credit due as a result of overpayment of motor vehicle taxes for any year, the amount of such overpayment shall be refunded. Such sums as are necessary to make the refunds herein are hereby appropriated annually from the highway user tax distribution fund.