

Sec. 5. **Judges to appoint commission.**—On the adoption of the provisions of this Act, the Judges of the District Court of the district in which such Village is located, shall, upon receiving due notice thereof, appoint a commission of fifteen free holders of such Village which shall, within thirty days after their appointment, divide such Village into six election districts, each to contain not less than five hundred legal voters, all such districts to have approximately the same number of legal voters, as near as may be, and the certificate describing the election districts established by said commissioners, or a majority of them, shall be forthwith filed with the Village Recorder. The Council shall provide sufficient voting precincts in each election district.

Sec. 6. **Officers to serve unexpired term.**—On the adoption of the provisions of this Act the Village President and the Village Recorder may each serve the unexpired term to which he was elected, and each Trustee, now serving on said Village Council may serve as a Trustee at large during his respective unexpired term at the rate of compensation as then received as by law provided.

Sec. 7. **Application of act.**—This Act shall not be construed as abridging, restricting or in any other manner changing the powers of any such Village which is now organized and operating under Chapter 145 of the General Laws of 1885 or any other Acts supplementary thereto or amendatory thereof.

Approved April 20, 1933.

CHAPTER 344—H. F. No. 332

An act to amend Section 2672, Mason's Minnesota Statutes 1927, as amended by Chapter 432, Laws of 1929, and as amended by Chapter 217, Laws of 1931; and to amend Section 2674, Subdivision (a), Mason's Minnesota Statutes 1927, as amended by the Laws of 1929, Chapter 330, and as amended by the Laws of 1931, Chapter 167, relating to the taxation of motor vehicles; and to amend Mason's Minnesota Statutes, 1927, Section 2684-7, as amended by the Laws of 1931, Chapter 220, relating to reciprocal permission to non-resident motor vehicle owners.

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

Section 1. **Definitions.**—That Section 2672, Mason's Minnesota Statutes 1927, as amended by Chapter 432, Laws of 1929, and

as amended by Chapter 217, Laws of 1931, be amended so as to read as follows:

2672. Wherever in this Act the following terms are used they shall be construed to have the meaning herein ascribed to them:

"Application for Registration" shall have the same meaning as "listing for taxation," and when a motor vehicle is registered it is also listed.

Trucks used for transporting things other than passengers shall be classified and taxed as follows:

Class T trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers used exclusively by the owner of such truck to transport agricultural, horticultural, dairy and other farm products including live stock, produced by the owner of the truck from the farm to market, and to transport property and supplies to the farm of the owner, and trucks used in rendering occasional accommodation service for others in transporting farm products from a farm to market or supplies to a farm, or a farmers' co-operative even though the same be paid for, where such truck is owned by a person not engaged in the transportation business.

Class X trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers used exclusively in transporting property within the zone circumscribed by a line running parallel to the corporate limits of any city or village or contiguous cities and/or villages and 35 miles distant therefrom. The permitted zone of operation shall be a zone in which the postoffice address of the licensee is located unless at the time of application for license he designates some other zone. The postoffice address of the owner or the zone selected for operation shall be stencilled by the owner in a conspicuous place on said motor vehicle. The X truck may be used by the owner thereof outside the zone for the purpose of transporting agricultural, horticultural, dairy and other farm products including live stock produced by the owner of the truck from the farm to market and to transport property and supplies to the farm of the owner of the truck. Class X trucks shall also include trucks, tractors, truck-tractors, semi-trailers and trailers operating on any highway in the state, engaged exclusively in transporting logs and other like forest products, or materials used in highway construction, or contractors' outfits to the place where work is to be performed and/or vehicles used exclusively as service or repair cars going to or from the place rendering aid and assistance to the disabled motor vehicle. The situs of an X truck may be changed by the owner thereof on application.

Class Y trucks shall include all trucks, tractors, truck-tractors, semi-trailers and trailers not included under Class T or Class X.

“Commercial Passenger Transportation” shall mean the carriage of passengers for hire between points not wholly within the limits of the same city, village or borough; *provided that bus lines operating wholly within two or more contiguous cities, villages or boroughs, or between a city and a village, or villages contiguous thereto, and local bus lines carrying passengers from a railroad station from or to places in the vicinity thereof shall not be construed to be engaged in commercial passenger transportation.*

“Highway.” Any public thoroughfare for vehicles, including streets in cities, villages and boroughs.

“Motor Vehicles.” Any self-propelled vehicle not operated exclusively upon railroad tracks, and any vehicle propelled or drawn by a self-propelled vehicle.

“Owner.” Any person, firm, association or corporation owning or renting a motor vehicle, or having the exclusive use thereof, under a lease or otherwise, for a period greater than 30 days.

“Tractor.” Any motor vehicle designed or used for drawing other vehicles but having no provision for carrying loads independently.

“Truck-tractor.” *Any motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.*

“Trailer.” Any vehicle designed for carrying property or passengers wholly on its own structure and for being drawn by a motor vehicle.

“Semi-Trailer.” A vehicle of the trailer type so designed and used in conjunction with a self-propelled vehicle that a considerable part of its own weight or that of its load rests upon and is carried by the towing vehicle.

“Truck.” Any motor vehicle designed or used principally for carrying things other than passengers and includes a motor vehicle to which has been added a cabinet box, platform, rack or other equipment for the purpose of carrying merchandise other than the person or effects of the passenger.

“Unloaded weight” *shall mean the actual weight of the vehicle fully equipped without a load.*

“Gross weight” *shall mean the actual unloaded weight of the vehicle, either a truck, tractor, truck-tractor, semi-trailer or trailer,*

fully equipped for service plus the weight of the maximum load which the applicant has elected to carry on such vehicle.

"Registrar." The registrar of motor vehicles designed in this Act.

"Sworn statement." Any statement required by or made pursuant to the provisions of this Act, made under oath administered by an officer authorized to administer oaths.

"Dealer." Any person, firm or corporation regularly engaged in the business of manufacturing, or selling, purchasing and generally dealing in new and unused motor vehicles having an established place of business for the sale, trade and display of new and unused motor vehicles and having in its, his or their possession new and unused motor vehicles for the purpose of sale or trade.

Sec. 2. **Rate of tax.**—That Section 2674, Subdivision (a), Mason's Minnesota Statutes 1927, as amended by the Laws of 1929, Chapter 330, and as amended by the Laws of 1931, Chapter 167, shall be amended to read as follows:

(a) Motor vehicles, except as set forth in Section 2 hereof, using the public streets or highways in the State of Minnesota shall be taxed in lieu of all other taxes thereon, except wheelage taxes, so-called, which may be imposed by any borough, city or village, as provided by law, and shall be privileged to use the public streets and highways, on the basis and at the rates for each calendar year as follows:

Motor vehicles for carrying passengers and hearses. . . . 2-4/10% of value.

Provided that the minimum tax on all passenger motor vehicles under 2,000 pounds weight except as hereinafter provided shall be . . . \$10.00 and the minimum tax on all passenger motor vehicles 2,000 pounds and over in weight shall be . . . \$12.50.

Two-wheel trailers of less than 1,000 pounds' capacity, used only with pleasure vehicles, and not employed in the transportation of passengers or goods for hire, shall not be subject to taxation as motor vehicles.

Tractors. . . . 2-4/10% of value.

The tax on Class T trucks as defined shall be 2.4% on the base value.

The tax on Class X trucks as defined shall be 3.4% on the base value.

Provided that the minimum tax on all *Class T and X* trucks and tractors of 1 ton and under manufacturers' rated carrying or hauling capacity shall be \$15.00 except that the minimum tax on trucks converted from passenger vehicles, on which the minimum was \$12.00 or \$15.00, shall pay the same tax as would the vehicle before being converted and the minimum tax on all trucks and tractors of over 1 ton and under 2 tons manufacturers' rated carrying or hauling capacity shall be \$20.00 and the minimum tax on all trucks and tractors of 2 ton or over and under 3 tons manufacturers' rated carrying or hauling capacity shall be \$30.00 and the minimum tax on all trucks and tractors of 3 tons or over and under 4 tons manufacturers' rated carrying or hauling capacity shall be \$60.00 and the minimum tax on all trucks and tractors of 4 tons and over and under 5 tons manufacturers' rated carrying or hauling capacity shall be \$85.00 and the minimum tax on all trucks and tractors of 5 tons and over and under 6 tons manufacturers' rated carrying or hauling capacity shall be \$125.00 and the minimum tax on all trucks and tractors of 6 tons and over manufacturers' rated carrying or hauling capacity shall be \$150.00 and the minimum tax on trailers and semi-trailers shall be \$2.00 for each ton or fraction thereof of such capacity.

The tax on Class Y trucks used in intrastate commerce shall be as provided in section (a)-1 hereof.

The tax on Class Y trucks used exclusively in interstate commerce shall be as provided in Section (a)-3 hereof.

Busses and carriers of passengers for hire engaged in commercial passenger transportation, other than taxicabs and vehicles engaged in livery business 10% of value, provided that the minimum tax on all commercial passenger busses of over fifteen passenger seating capacity shall be three hundred fifty dollars (\$350.00), and on those of fifteen and less and over five passenger seating capacity, other than taxicabs and vehicles engaged in livery business shall be two hundred fifty dollars (\$250.00).

Motorcycles without side car \$3.00. Motorcycles side car additional \$2.00.

Motor vehicles specially equipped for operation over snow and used exclusively for such purpose \$3.00 if weighing one ton or less, and an additional \$2.00 for each additional ton or fraction thereof.

Value until the end of the first calendar year of vehicle life construing the year of the model designation as the first year of such life shall be construed to mean the "base price for taxation" as hereinafter defined.

For the purpose of fixing a base price for taxation from which depreciation in value at a fixed per centum per annum can be computed, such price is defined as follows:

The base price for taxation of a motor vehicle of which a similar or corresponding model, as defined in Section 21 of this Act, was being manufactured on October 1 preceding the year for which the tax is levied, shall be the manufacturers' list price of such similar or corresponding model in effect on such October 1. The base price for taxation of a motor vehicle of which no such similar or corresponding model was manufactured until after such October 1 shall be the manufacturers' list price at the factory when the vehicle taxed was first manufactured. The base price for taxation of a motor vehicle of which no such similar or corresponding model has been manufactured since a time prior to such October 1 shall be the price fixed by the Registrar as a reasonable manufacturers' list price at the factory on such October 1 if such vehicle has been then manufactured at prevailing costs.

Value during each succeeding year of vehicle life shall be construed to mean such base price for taxation, less ten per cent for the second year, less twenty per cent for the third year, less thirty per cent for the fourth year, less forty per cent for the fifth year, less fifty per cent for the sixth year, less sixty per cent for the seventh year, less seventy per cent for the eighth year, less eighty per cent for the ninth year, and less ninety per cent for the tenth and each subsequent year. The tax on any motor vehicle after the tenth year of its life as herein defined shall not exceed the prescribed minimum for vehicles of that class.

When a motor vehicle shall become first subject to taxation between June 30 and October 1, the tax for the remainder of the calendar year shall be one-half the tax for a whole year.

When a motor vehicle shall become first subject to taxation after September 30 and on or before December 31, the tax for the remainder of the calendar year shall be one-fourth the tax for a whole year.

(a)-1. Class Y trucks. The tax on a tractor, or truck-tractor shall be determined by the actual unloaded weight of the vehicle. The tax on a semi-trailer, trailer or truck shall be based on the gross weight of such vehicle. The gross weight shall be the actual unloaded weight of the vehicle plus the weight of the maximum load which the applicant has elected to carry in such vehicle and for which such vehicle has been licensed. This tax shall be known as a "gross weight use tax." The gross weight use tax on each vehicle shall be as follows:

Where the gross weight of the vehicle is 6,000 pounds or less \$25.00

Where the gross weight of the vehicle is over 6,000 pounds and less than 20,000 pounds the tax shall be \$25.00 plus an additional tax of \$15.00 for each 2,000 pounds of weight or major part thereof in excess of 6,000 pounds.

Where the gross weight of the vehicle is over 20,000 pounds and less than 30,000 pounds, the tax shall be \$130.00 plus an additional tax of \$40.00 each ton, or major part thereof in excess of 20,000 pounds.

Where the gross weight of the vehicle is over 30,000 pounds, the tax shall be \$330.00 plus an additional tax of \$75.00 for each 2,000 pounds or major part thereof in excess of 30,000 pounds.

(a)-2. *The applicant for a Y license shall state in writing upon oath, among other things, the unloaded weight for such vehicle and the maximum load which the applicant proposes to carry thereon and such vehicle shall be licensed to carry as the maximum legal load the loadweight so selected, and no vehicle shall exceed such authorized loadweight by more than 1000 pounds. The gross weight of the vehicle for which such license tax is paid shall be stencilled in a conspicuous place on said vehicle by the owner thereof and the weight of a tractor or truck-tractor shall be likewise stencilled in a conspicuous place thereon.*

The Registrar of Motor Vehicles shall cancel the certificate of registration and/or license plate issued by him upon conviction of the owner of such vehicle for transporting a loadweight exceeding the authorized loadweight by more than 1000 pounds. No certificate of registration and/or license plate shall thereafter be issued to operate such vehicle during such year except upon payment of a tax based on the gross load weight said vehicle was transporting at the time such offense was committed and the tax so to be paid shall be subject to a proportionate tax as provided herein.

The tax imposed on class Y trucks in each instance shall be increased 50% on a motor vehicle not equipped wholly with pneumatic tires.

(a)-3. *No truck, tractor, truck-tractor, semi-trailer or trailer shall be operated on the highways of this state engaged exclusively in transporting property in interstate commerce or between this state and any province in the Dominion of Canada unless such vehicle has been registered and a license plate of a distinctive color issued therefor by the Registrar of Motor Vehicles, and shall have sten-*

cilled thereon the unloaded weight. Provided, that this section shall not apply to a motor vehicle exclusively engaged in transporting commerce from a state or from any province in the Dominion of Canada exclusively upon the streets of any city or village in the State of Minnesota. The applicant shall pay therefor a fee of \$5.00 for each such vehicle and in addition thereto a truck mile tax as compensation for the use of the highways, which said tax shall be based upon the unloaded weight of the vehicle and the distance that such vehicle travels on the highways of this state. The tax on each such motor vehicle or combination of vehicles shall be ascertained by multiplying the number of miles traveled by each of such vehicles on the highways of this state by the rate per mile as provided herein.

The tax on a combination of a truck-tractor and semi-trailer and/or a tractor and trailer, shall be determined by adding together the unloaded weight of both the truck-tractor and semi-trailer and/or tractor and trailer. The combined weight of the vehicles so ascertained shall determine the unloaded weight of such combination of vehicles for the purpose of computing such tax. Where a trailer is not attached directly to a tractor it shall be subject to a truck mile tax based on the unloaded weight of such trailer.

The truck mile tax shall be determined as follows:

Vehicle or combination of vehicles having an unloaded weight of not to exceed 3 tons.....	¼¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 3 tons and not exceeding 4 tons.....	½¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 4 tons and not exceeding 5 tons.....	¾¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 5 tons and not exceeding 6 tons.....	1¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 6 tons and not exceeding 7 tons.....	1¼¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 7 tons and not exceeding 8 tons.....	2¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 8 tons and not exceeding 9 tons.....	2½¢ per mi.
Vehicle or combination of vehicles having an unloaded weight of 9 to 10 tons.....	3¢ per mi.
Any vehicle or combination of vehicles having an unloaded weight of more than 10 tons.....	4¢ per mi.

The owner of any motor vehicle subject to tax provided for in this section may, if he so elects, pay as a tax on any such vehicle the tax provided for in Section A-1 in lieu of the tax herein provided.

(a)-4. The Registrar of Motor Vehicles shall furnish to the owner of such vehicle appropriate blank forms on which to report the miles which said motor vehicle travels on the highways of this state. The owner of such vehicle shall file with such Registrar of Motor Vehicles daily reports of such mileage traveled in Minnesota, if any, and shall keep such other records and furnish such information as said Registrar of Motor Vehicles may require. The Registrar of Motor Vehicles is authorized to require that any tractor, truck-tractor; semi-trailer, trailer or truck be equipped with a mechanical device approved by him to register the miles traveled by such motor vehicle, and such motor vehicle, including all appliances and all the books and records of said owner, shall be subject to inspection at any time by the Registrar of Motor Vehicles.

The owner of every motor vehicle subject to the truck-mile tax shall, on or before the 15th of each month, pay to the Registrar of Motor Vehicles the truck-mile tax due and payable for the preceding month. At the time of the payment of such tax, such owner shall file with the Registrar under oath upon a form prescribed by the Registrar, a report showing the truck miles operated during the preceding month and such other information as may be required. If the vehicle was not operated over the highways of this state during such month the report should so state.

The Registrar of Motor Vehicles shall not issue a license plate under this section until the owner of said motor vehicle has filed with the said Registrar a surety bond payable to the State of Minnesota in a sum of not less than \$200, conditioned that the owner of said motor vehicle will pay the tax due hereunder and make such reports as may be required by the Registrar of Motor Vehicles.

If the owner of such vehicle shall fail to file the required reports or pay the tax within ten days after the filing of such reports or the payment of such tax is due, the Registrar of Motor Vehicles shall declare such bond forfeited and an action shall be brought in the name of the State of Minnesota to recover the amount of said bond.

If the owner of such vehicle shall fail to file the required reports or pay the tax within the time required, the Registrar of Motor Vehicles shall also cancel and take up the license plate issued on such vehicle and notify the Railroad and Warehouse Commission of such action.

(a)-5. *A Declaration of Tax Policy. It is hereby declared that the use of heavy motor vehicles on the highways has added and will add materially to the construction and maintenance cost of such highways; that the use of such heavy vehicles has resulted in the construction of more expensive highways than would have been required by passenger automobiles or farm-to-market trucks; that the operation of such heavy motor vehicles is imposing an unjust share of the cost and maintenance of highways upon pleasure passenger automobiles; that the imposition of such unjust taxes both on liquid motor fuel used and for such highway construction and maintenance costs has made it necessary and just that the taxation of such heavy motor vehicles, be increased as here provided for, and a proportionate reduction made in the taxes imposed on passenger automobiles.*

Sec. 3. **Date payable.**—That Section 2690 Mason's Minnesota Statutes 1927, be amended so as to read as follows:

The tax required under this Act to be paid upon a motor vehicle shall become due as soon as such vehicle shall first use the public streets or highways in the state, and upon January 1st in each year thereafter. Taxes due upon January 1st shall be paid upon transfer of ownership in the vehicle, and in any event on or before February 15th and shall be delinquent after February 15th unless paid. Taxes falling due between February 15th and December 31st shall become delinquent upon the expiration of three days after the same become due, unless paid. *Provided, if the tax assessed under Section (a)-1 amounts to more than \$200 the amount thereof in excess of \$200 may be paid in two equal installments in the year for which such vehicle is licensed, the due date of the first installment shall be at the termination of one-half of the period for which such license is to run and of the second installment shall be 60 days prior to the expiration of such license.* All taxes imposed under the provisions of this Act shall be deemed the personal obligation of the registered owner and the amount of such tax, including added penalties for the non-payment 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 non-payment 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.

Sec. 4. **Does not apply to non-resident.**—That Mason's Minnesota Statutes, 1927, Section 2684-7, as amended by the Laws of 1931, Chapter 220, relating to reciprocal permission to non-resident motor vehicle owners, be amended to read as follows:

This Act shall not apply to a motor vehicle owned by a citizen of any state or province temporarily residing in this state while regularly employed therein under contract for a term of six months or more, nor to motor vehicles engaged in transporting property for hire, nor to trucks, tractors, truck-tractors, semi-trailers and trailers having an unloaded weight in excess of 5,000 pounds.

Sec. 5. **Application of act.**—*This Act shall not be construed as in any manner changing or modifying any Act passed at this session of the Legislature that relates solely to taxation of passenger motor vehicles or to Class "T" trucks.*

Sec. 6. **Effective January 1, 1934.**—This Act shall take effect and be in force from and after January 1, 1934.

Approved April 20, 1933.

CHAPTER 345—H. F. No. 884

An act giving the operator of a hospital in this state a lien upon all causes of action for damages accruing to a patient therein, or to the legal representatives of such patient, for the reasonable charges for hospital care necessitated by the injuries giving rise to such causes of action.

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

Section 1. **Lien for hospital charges.**—Any person, firm or corporation operating a hospital in this state shall have a lien for the reasonable charges for hospital care of an injured person upon any and all causes of action accruing to the person to whom such care was furnished, or to the legal representatives of such person, on account of injuries giving rise to such causes of action and which necessitated such hospital care, subject, however, to any attorney's lien.

Sec. 2. **Claim to be filed with clerk of the District Court.**—In order to perfect such lien, the operator of such hospital, before, or within ten days after, such person shall have been discharged therefrom, shall file in the office of the clerk of the district court of the county in which such hospital shall be located a verified