

MINNESOTA STATUTES 1947 ANNOTATIONS

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TAX ON TONNAGE OF VESSELS 289.01

CHAPTER 289

TAX ON REGISTERED TONNAGE OF VESSELS NAVIGATING INTERNATIONAL WATERS

289.01 REPORT OF REGISTERED TONNAGE; TAX OF FIVE CENTS PER TON; DISTRIBUTION.

NOTE: Laws 1895, c. 224, gave operators of vessels as described in the act an option to pay a tax of three cents per ton on registered tonnage in lieu of all state or municipal taxes. The law was edited and codified in R.L. 1905 as section 1038. Laws 1919, c. 505 increases the rate to five cents per ton. The constitutional amendments ratified November 3, 1896, and November 6, 1906, favorably settled any question of constitutionality.

The capacity ascertained and registered under the provisions of federal law is the registered tonnage taxable under this section. OAG May 16, 1945 (421-c-4).