

**168.031 REGISTRATION EXEMPTION; ACTIVE MILITARY SERVICE.**

(a) The motor vehicle of any person who engages in active military service in any branch or unit of the United States armed forces shall be exempt from the motor vehicle registration tax during the period of such active service and for 90 days immediately thereafter if the owner, before, during, or within 90 days after completion of that active service, files with the registrar of motor vehicles a written application for exemption with such proof of military service as the registrar may have required and if the motor vehicle is not operated on a public highway within the state during the requested period of exemption, except by the owner while on furlough or leave of absence from the military.

(b) The motor vehicle of any disabled war veteran, which vehicle has been furnished free, in whole or in part, by the United States government to said disabled veteran, shall be exempt from the motor vehicle registration tax. The motor vehicle owned and registered by a former prisoner of war that bears the "EX-POW" plates is exempt from the motor vehicle registration tax.

(c) For purposes of this section, the term "active service" shall have the meaning given this term in section 190.05, subdivisions 5b and 5c, but excludes service performed exclusively for purposes of:

(1) annual training and other periodic inactive duty training for National Guard and other reserve members;

(2) special training periodically made available to National Guard and other reserve members;

(3) service performed in accordance with section 190.08, subdivision 3; and

(4) service performed as part of the active guard/reserve program pursuant to United States Code, title 32, section 502(f), or other applicable authority.

**History:** 1941 c 7 s 1; 1943 c 458 s 1; 1951 c 248 s 1; 1971 c 83 s 1; 1993 c 214 s 1; 1Sp2005 c 6 art 3 s 30