

**360.54 PRESUMPTION THAT AIRCRAFT SUBJECT TO TAX.**

Every aircraft shall be presumed to be one using the air space overlying the state of Minnesota or the airports thereof, and thence subject to taxation under sections 360.511 to 360.67, if such aircraft has prior to the effective date of Laws 1945, chapter 411, used such air space or airports, or shall actually use them or if it shall come into the possession of an owner in this state, other than a manufacturer, dealer, warehouse operator, mortgagee, or pledgee and it shall be the burden of the owner thereof to prove that said aircraft has not in fact used the air space overlying the state of Minnesota or the airports thereof in order to avoid the payment of the tax as required herein.

**History:** *1945 c 411 s 4; 1949 c 161 s 5; 1955 c 113 s 7; 1965 c 161 s 7; 1986 c 444*