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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **1551**

March 1, 2007

Authored by Nelson

The bill was read for the first time and referred to the Transportation Finance Division

1.1 A bill for an act  
1.2 relating to motor vehicles; modifying vehicle weight schedules for purposes of  
1.3 the vehicle registration tax; amending Minnesota Statutes 2006, section 168.013,  
1.4 subdivisions 1e, 12.

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

1.6 Section 1. Minnesota Statutes 2006, section 168.013, subdivision 1e, is amended to  
1.7 read:

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

1.13 Minnesota Base Rate Schedule

1.14 Scheduled taxes include five percent  
1.15 surtax provided for in subdivision 14

1.16 TOTAL GROSS WEIGHT

|      |   | IN POUNDS                      |   |                                | TAX   |
|------|---|--------------------------------|---|--------------------------------|-------|
| 1.18 | A | 0                              | - | 1,500                          | \$ 15 |
| 1.19 | B | 1,501                          | - | 3,000                          | 20    |
| 1.20 | C | 3,001                          | - | 4,500                          | 25    |
| 1.21 | D | 4,501                          | - | 6,000                          | 35    |
| 1.22 | E | 6,001                          | - | <del>9,000</del> <u>10,000</u> | 45    |
| 1.23 | F | <del>9,001</del> <u>10,001</u> | - | 12,000                         | 70    |
| 1.24 | G | 12,001                         | - | 15,000                         | 105   |
| 1.25 | H | 15,001                         | - | 18,000                         | 145   |
| 1.26 | I | 18,001                         | - | 21,000                         | 190   |

|      |   |        |   |                                 |      |
|------|---|--------|---|---------------------------------|------|
| 2.1  | J | 21,001 | - | 26,000                          | 270  |
| 2.2  | K | 26,001 | - | 33,000                          | 360  |
| 2.3  | L | 33,001 | - | 39,000                          | 475  |
| 2.4  | M | 39,001 | - | 45,000                          | 595  |
| 2.5  | N | 45,001 | - | 51,000                          | 715  |
| 2.6  | O | 51,001 | - | 57,000                          | 865  |
| 2.7  | P | 57,001 | - | 63,000                          | 1015 |
| 2.8  | Q | 63,001 | - | 69,000                          | 1185 |
| 2.9  | R | 69,001 | - | 73,280                          | 1325 |
| 2.10 | S | 73,281 | - | 78,000                          | 1595 |
| 2.11 | T | 78,001 | - | <del>81,000</del> <u>80,000</u> | 1760 |

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

2.14 (c) For each vehicle with a gross weight in excess of ~~81,000~~ 80,000 pounds an  
2.15 additional tax of \$50 is imposed for each ton or fraction thereof in excess of ~~81,000~~  
2.16 80,000 pounds, subject to subdivision 12.

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

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

2.27 ~~(e)~~ (f) Commercial zone trucks include only trucks, truck-tractors, and semitrailer  
2.28 combinations which are:

2.29 (1) used by an authorized local cartage carrier operating under a permit issued  
2.30 under section 221.296 and whose gross transportation revenue consists of at least 60  
2.31 percent obtained solely from local cartage carriage, and are operated solely within an area  
2.32 composed of two contiguous cities of the first class and municipalities contiguous thereto  
2.33 as defined by section 221.011, subdivision 17; or

2.34 (2) operated by an interstate carrier registered under section 221.60, or by an  
2.35 authorized local cartage carrier or other carrier receiving operating authority under chapter  
2.36 221, and operated solely within a zone exempt from regulation pursuant to United States  
2.37 Code, title 49, section 13506.

3.1           ~~(f)~~ (g) The license plates issued for commercial zone vehicles shall be plainly  
3.2 marked. A person operating a commercial zone vehicle outside the zone or area in which  
3.3 its operation is authorized is guilty of a misdemeanor and, in addition to the penalty  
3.4 therefor, shall have the registration of the vehicle as a commercial zone vehicle revoked  
3.5 by the registrar and shall be required to reregister the vehicle at 100 percent of the full  
3.6 annual tax prescribed in the Minnesota base rate schedule, and no part of this tax shall be  
3.7 refunded during the balance of the registration year.

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

3.12           ~~(h)~~ (i) On trucks, truck-tractors and semitrailer combinations, except those defined  
3.13 as farm trucks and farm combinations, and except for those commercial zone vehicles  
3.14 specifically provided for in this subdivision, the tax for each of the first eight years of  
3.15 vehicle life shall be 100 percent of the tax imposed in the Minnesota base rate schedule,  
3.16 and during the ninth and succeeding years of vehicle life, the tax shall be 75 percent of the  
3.17 Minnesota base rate prescribed by this subdivision.

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

3.20           Sec. 2. Minnesota Statutes 2006, section 168.013, subdivision 12, is amended to read:

3.21           Subd. 12. **Additional tax for excessive gross weight.** Whenever an owner has  
3.22 registered a vehicle and paid the tax as provided in subdivisions 1 to 1g, on the basis of  
3.23 a selected gross weight of the vehicle and thereafter such owner desires to operate such  
3.24 vehicle with a greater gross weight than that for which the tax has been paid, such owner  
3.25 shall be permitted to reregister such vehicle by paying the additional tax due thereon  
3.26 for the remainder of the calendar year for which such vehicle has been reregistered, the  
3.27 additional tax computed pro rata by the month, 1/12 of the annual tax due for each month  
3.28 of the year remaining in the calendar year, beginning with the first day of the month in  
3.29 which such owner desires to operate the vehicle with the greater weight. In computing the  
3.30 additional tax as aforesaid, the owner shall be given credit for the unused portion of the  
3.31 tax previously paid computed pro rata by the month, 1/12 of the annual tax paid for each  
3.32 month of the year remaining in the calendar year beginning with the first day of the month  
3.33 in which such owner desires to operate the vehicle with the greater weight. An owner will  
3.34 be permitted one reduction of gross weight or change of registration per year, which will  
3.35 result in a refund. This refund will be prorated monthly beginning with the first day of the

4.1 month after such owner applies to amend the registration. The application for amendment  
4.2 shall be accompanied by a fee of \$3, and all fees shall be deposited in the highway user  
4.3 tax distribution fund. Provided, however, the owner of a vehicle may reregister the vehicle  
4.4 for a weight of more than ~~81,000~~ 80,000 pounds for one or more 30-day periods. For  
4.5 each 30-day period, the additional tax shall be equal to 1/12 of the difference between  
4.6 the annual tax for the weight at which the vehicle is registered and reregistered. When a  
4.7 vehicle is reregistered in accordance with this provision, a distinctive windshield sticker  
4.8 provided by the commissioner of public safety shall be permanently displayed.