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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. 3030

February 18, 2008

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The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; exempting two-wheel, motorized vehicles from wheelage
1.3 tax levied by metropolitan counties; making clarifying changes; amending
1.4 Minnesota Statutes 2006, section 163.051, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2006, section 163.051, subdivision 1, is amended to read:

1.7 Subdivision 1. **Tax authorized.** (a) Except as provided in paragraph (b), the board
1.8 of commissioners of each metropolitan county is authorized to levy a wheelage tax of \$5
1.9 for the year 1972 and each subsequent year thereafter by resolution on each motor vehicle;
1.10 ~~except motorcycles as defined in section 169.01, subdivision 4, which~~ that is kept in such
1.11 county when not in operation and ~~which~~ that is subject to annual registration and taxation
1.12 under chapter 168. The board may provide by resolution for collection of the wheelage
1.13 tax by county officials or it may request that the tax be collected by the state registrar of
1.14 motor vehicles, and the state registrar of motor vehicles shall collect such tax on behalf
1.15 of the county if requested, as provided in subdivision 2.

1.16 (b) The following vehicles are exempt from the wheelage tax:

1.17 (1) motorcycles, as defined in section 169.01, subdivision 4;

1.18 (2) motorized bicycles, as defined in section 169.01, subdivision 4a;

1.19 (3) electric-assisted bicycles, as defined in section 169.01, subdivision 4b; and

1.20 (4) motorized foot scooters, as defined in section 169.01, subdivision 4c.