

Minnesota Tax Manual

MISCELLANEOUS TAXES AND FEES

The registration taxes below do not include license plate or filing fees (see Fee Chart on page 3).

Type	Amount	Statute Reference
Bus, Second Class City (2C).....	\$2.00 per year	168.013
Bus, Private School (SB).....	\$26.00 per year.....	168.013
Moped.....	\$6.00 per year.....	168.013
Motorcycles	\$10.00 per year.....	168.013
Semi-Trailer.....	No Annual Registration Tax	168.012

Under Minnesota Statutes 168.013, subdivision 2, the tax for any vehicle whose annual tax is \$10 or less is half the annual tax if the initial application for registration is made after September 1.

State Government Owned Vehicles -Tax Exempt Registration

New to Fleet or First Tax Exempt Registration

Administrative Fee	\$20.00	16B.581
Plate Fee (for two plates).....	\$10.00	16B.581
Plate Fee (for one plate).....	\$ 5.00	16B.581

Other Tax Exempt Agency to State Agency (for example: county to state)

Administrative Fee	\$10.00	16B.581
Plate Fee (for two plates).....	\$ 6.00	168.12
Plate Fee (for one plate).....	\$ 4.50	168.12

Non-state Agency Tax Exempt Registration (for example: county, city, township)

Administrative Fee.....	\$10.00 - due March 1 biennially	168.012
Plate Fee (for two plates).....	\$10.00 - first registration only	168.012
Plate Fee (for one plate).....	\$ 4.50 - first registration only	168.12

Dealer Licenses and Plates - Per Year

Boat and Snowmobile Trailer Dealer License	\$10.00
Demonstration Plates and/or Stickers	\$ 5.00
Other Dealer Licenses:	
Annual Fee	\$150.00
Application Fee (new license & expired license).....	\$100.00
Cost per Plate and/or Sticker for Each of the First Four Demonstration Plates	\$ 75.00
Cost per Plate and/or Sticker for Fifth and Each Subsequent Demonstration Plate...	\$ 40.00
Dealer In Transit Plates	\$ 5.00
Drive Away In Transit (includes one set of registration plates and/or stickers).....	\$250.00
Additional Registration Plates and/or Stickers.....	\$ 5.00
Duplicate Dealer Plates (all classes).....	\$ 4.50
Duplicate Stickers.....	\$ 1.00
Filing Fee for Licenses	\$ 8.50
Filing Fee for New Plates and Stickers.....	\$ 8.50
Filing Fee for Plate Renewal	\$ 4.50

Instructions for Determining the Annual Tax Due on a Passenger Class Vehicle

1. Establish the base value of the vehicle, using the base value guide books.
2. Determine the beginning month of taxation, based on the date of first registration.
3. Locate the proper month/year tax table. Tax tables begin on page 6.
The header at the top of the page will tell you in what month the registration expires.
4. Find the correct base value bracket and move right to the proper model year column.
5. **Example:** On April 28, 2009, a Minnesota resident purchased and received a 2009 automobile which has a base value of \$10,569.
 - Locate the tax table that begins April 1, 2009. The expiration date will be March 31, 2010. Issue March 2010 registration stickers.
 - Locate the base value bracket 10,400-10,599.99
 - Move right to the model year 09 column.
 - Registration tax due is \$138.00

April 1, 2009 through **MARCH** 31, 2010

BASE VALUE BRACKETS	MODEL YEAR OF VEHICLE											99 &
	10	09	08	07	06	05	04	03	02	01	00	Older
10,200 -10,399.99	139	136	126	121	107	102	81	58	42	35	35	35
10,400 -10,599.99	141	138	128	123	108	104	82	59	43	35	35	35
10,600 -10,799.99	144	140	130	125	110	105	84	60	43	35	35	35

Instructions for Determining the Annual Tax Due for a Truck, Trailer, or Bus

1. Determine the correct class of registration. Using this information, select the proper tax table. Tax tables begin on page 149.
2. Determine the weight at which the vehicle is to be registered.
3. Locate the appropriate registered weight bracket and move right to the correct model year column.

-EXAMPLE-				
Y CLASS ANNUAL TAX TABLE				
(12 Month Registration 3-1-09 through 2-28-10)				
Valid for tax amounts due for the year 2009 ONLY as prescribed by Minnesota Statute 168.013.				
INCLUDES 5% surtax as prescribed by Minnesota Statute 168.013 Subd. 14.				
Code	Total Gross Weight In Pound	Model Year of Vehicle		
		2009-2003	2002	2001 and older
E	0 – 10,000	\$ 120	\$ 115	\$ 90
F	10,001 - 12,000	120	115	90

To Prorate the Annual Registration of a Passenger Vehicle, Truck, Trailer, or Bus

1. Use the increment section of the tax manual, beginning on page 161.
2. From the total annual tax column, move right across the table to the month of registration column.

ANNUAL TAX	NUMBER OF MONTHS OF REGISTRATION											
	12	11	10	9	8	7	6	5	4	3	2	1
119	119	109	99	89	79	69	60	50	40	30	20	10
120	120	110	100	90	80	70	60	50	40	30	20	10

Application Fees

Conversion.....	\$3.00	Due with all conversions to a different registration class
Duplicate Title Fee	\$9.00	
Duplicate Cab Card.....	\$1.00	
Expedited Title Fee.....	\$20.00	This service is not available at all offices.
Filing Fee		
• Renewals Only.....	\$4.50	
• All Other	\$8.50	
Late Transfer Penalty.....	\$2.00	Due when a transfer is not submitted within 10 business days of the date-of-sale.
Lien Fee (Grant)	\$2.00	There is no fee for a duplicate lien card. However, a deputy registrar may charge the \$8.50 filing fee.
Assignment of Lien.....	\$1.00	
Non-Title Transfer	\$3.00	
PSV Fee	\$3.50	Public Safety Vehicle Fee Due on initial applications for title and title transfers. Do not charge this fee on non-titled trailer transactions.
Partial Year Registration..	\$5.00	Due on quarterly registrations in the Farm or Y Truck class.
RGW	\$3.00	Due with each application to reduce the gross vehicle weight of a vehicle registered in one of the miscellaneous classes.
Sales Tax.....	6.5%	Due on the net purchase price of the vehicle unless the purchase is exempt from sales tax or qualifies for one of the following in-lieu taxes: <ul style="list-style-type: none"> • \$10-In-lieu Tax – charge on passenger vehicles, ten model years or older, when the purchase price and fair market value is under \$3,000. If the fair market value or purchase price is \$3,000 or more, the vehicle does not qualify for the in-lieu tax. • \$90 In Lieu Tax – Charge on passenger class vehicles and fire trucks registered in a collector class.
Salvage Inspection	\$35.00	Due for inspections of salvage vehicles only.
Special Plate Transfer	\$5.00	
Technology Surcharge	\$1.75	Effective July 1, 2008 through June 30, 2012 (M.S. 168.13, 168A.29, 171.06, 299A.705) A \$1.75 technology surcharge is due with every vehicle registration renewal, title transfer, and most driver's license transactions. <ul style="list-style-type: none"> • Partial Pay Vehicles: Due with initial payment • Farm Quarterly Registration: Due once per registration year • Daily Rental Vehicles: Due with each renewal, regardless of number of months of registration.
Title Fee.....	\$8.00	Due on initial applications for title and title transfers. This includes: <ul style="list-style-type: none"> • Each issuance of a title • Repossessions • Corrected titles
Title Transfer Fee	\$7.25	Due on each additional dealer reassignment on a Minnesota title.

Transfer Tax.....\$10.00

Due on initial applications for title and title transfers.

Do not charge on:

- Transfers from joint to single ownership
(The fee is due on transfers from single to joint ownership.)
- Applications in the name of a licensed dealer, when the dealer is holding the vehicle for resale
- Applications in the name of a leasing company
- Applications in the name of a government entity
- Applications in the name of the owner listed on the foreign state title or registration card being surrendered.
- Applications for vehicles weighing less than 1,000 pounds

Wheelage Tax\$5

Collected at time of registration for vehicles kept in the counties of Anoka, Carver, Dakota, Scott, and Washington

Motorcycles, two-wheeled motorized vehicles (motorized bicycles and electric-assisted bicycles), trailers and vehicles for which the law does not require annual registration are exempt

Duplicate Registration Stickers – \$1.00 per issuance. Only \$1 is due, even if two sets of stickers are replaced, for example both the month and validation stickers. The sticker fee is NOT charged when issuing duplicate plates.

License Plate Fees	Initial	Duplicate	7-Year Replacement	Comment
Passenger	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	
Truck	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	NA	
Motorcycle/Moped	\$4.50	\$4.50	NA	
Trailer	\$4.50	\$4.50	NA	
Utility Trailer	\$2.50	\$2.50	NA	Self-Adhesive Plate

Special Plates	Initial	Duplicate	7-Year Replacement	Comment
Amateur Radio Operator	\$10.00	\$14.00	\$14.00	
Citizen Band Radio	\$10.00	\$14.00	\$14.00	
Classic	\$15.00 Double \$13.50 Single	\$15.00 Double \$13.50 Single	NA	\$25 one time registration due with initial application
Classic Motorcycle	\$13.50	\$13.50	NA	\$10 one-time registration due with initial application
Collector	\$15.00 Double \$13.50 Single	\$15.00 Double \$13.50 Single	NA	\$25 one time registration due with initial application

Special Plates Continued	Initial	Duplicate	7-Year Replacement	Comment
Collegiate	\$10.00 Double \$8.50 Single	\$10.00 Double \$8.50 Single	\$10.00 Double \$8.50 Single	Minimum Contribution \$25
Congressional Medal of Honor	No Fee	No Fee	No Fee	
Critical Habitat	\$10.00	\$10.00	\$10.00	Minimum Contribution \$30
Disability	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	
Ex-POW	No Fee	No Fee	No Fee	
Limousine	\$10.00	\$10.00	\$10.00	
National Guard	\$10.00	\$10.00	\$10.00	
Original	NA	NA	NA	\$10 Fee
Pioneer	\$15.00 Double \$13.50 Single	\$15.00 Double \$13.50 Single	NA	\$25 one time registration due with initial application
Personalized	\$100.00	\$14.00 Double \$10.00 Single	\$14.00 Double \$10.00 Single	\$25 one time registration due with initial application for personalized collector plates.
Ready Reserve	\$10.00	\$10.00	\$10.00	
Sesquicentennial	\$10.00			\$25 one time contribution fee due with initial application.
Special Registration	\$50.00	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	
Street Rod	\$15.00 Double \$13.50 Single	\$15.00 Double \$13.50 Single	NA	\$25 one time registration due with initial application
Support Our Troop	\$10.00	\$10.00	\$10.00	Minimum Contribution \$30
Veteran	\$10.00	\$10.00	\$10.00	
Volunteer Ambulance	\$10.00	\$10.00	\$10.00	
Volunteer Firefighter	\$10.00	\$10.00	\$10.00	Requires fire chief's signature
Van Pool	\$10.00 Double \$8.50 Single	\$10.00 Double \$8.50 Single	\$10.00 Double \$8.50 Single	