

# Minnesota Tax Manual

## Miscellaneous Taxes and Fees

The registration taxes below do not include license plate or filing fees (see Fee Chart on page 8).

<b>Type</b>	<b>Amount</b>	<b>Statute Reference</b>
Bus, Second Class City (2C)	\$2 per year	<a href="#">M.S. 168.013, Subd. 1f(c)</a>
Bus, Private School (SB)	\$25 per year	<a href="#">M.S. 168.013, Subd. 1f(d)</a>
Moped	\$6 per year	<a href="#">M.S. 168.013, Subd. 1h</a>
Motorcycles	\$10 per year	<a href="#">M.S. 168.013, Subd. 1b</a>
Semi-Trailer	No Annual Registration Tax	<a href="#">M.S. 168.012, Subd. 11</a>

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

<b>Type</b>	<b>Amount</b>	<b>Statute Reference</b>
Administrative Fee	\$20	<a href="#">M.S. 16B.581</a>
Plate Fee (for two plates)	\$10	<a href="#">M.S. 16B.581</a>
Plate Fee (for one plate)	\$5	<a href="#">M.S. 16B.581</a>

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

<b>Type</b>	<b>Amount</b>	<b>Statute Reference</b>
Administrative Fee	\$10	<a href="#">M.S. 16B.581</a>
Plate Fee (for two plates)	\$6	<a href="#">M.S. 168.12, Subd. 1c</a>
Plate Fee (for one plate)	\$4.50	<a href="#">M.S. 168.12, Subd. 5(b)</a>

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

<b>Type</b>	<b>Amount</b>	<b>Statute Reference</b>
Administrative Fee	\$10 - due March 1 biennially	<a href="#">M.S. 168.012, Subd. 1c</a>
Plate Fee (for two plates)	\$10 - first registration only	<a href="#">M.S. 168.012, Subd. 1c</a>
Plate Fee (for one plate)	\$4.50 - first registration only	<a href="#">M.S. 168.12, Subd. 5(b)</a>

## Dealer Licenses and Plates - Per Year

<b>Type</b>	<b>Amount</b>	<b>Statute Reference</b>
Boat and Snowmobile Trailer Dealer License	\$10	<a href="#">M.S.168.27, Subd. 22</a>
Demonstration Plates and/or Stickers	\$5	<a href="#">M.S.168.27, Subd. 22</a>

**Other Dealer Licenses:**

<b>Type</b>	<b>Amount</b>	<b>Statute Reference</b>
Annual Fee	\$150	<a href="#">M.S. 168.27, Subd. 11(g)</a>
Application Fee (new license & expired license)	\$100	<a href="#">M.S. 168.27, Subd. 11(g)</a>
Cost per Plate and/or Sticker for Each of the First Four Demonstration Plates	\$75	<a href="#">M.S. 168.27, Subd. 16</a>
Cost per Plate and/or Sticker for Fifth and Each Subsequent Demonstration Plate	\$40	<a href="#">M.S. 168.27, Subd. 16</a>
Dealer In Transit Plates	\$5	<a href="#">M.S. 168.27, Subd. 17</a>
Drive Away In Transit (includes one set of registration plates and/or stickers)	\$250	<a href="#">M.S. 168.053, Subd. 1</a>
Additional Registration Plates and/or Stickers	\$5	<a href="#">M.S. 168.053, Subd. 1</a>
Duplicate Dealer Plates (all classes)	\$4.50	<a href="#">M.S. 168.12, Subd. 2f(b)</a>
Duplicate Stickers	\$1	<a href="#">M.S. 168.12, Subd. 2f(b)</a>
Filing Fee for Licenses	\$10	<a href="#">M.S. 168.12, Subd. 5(b)</a>
Filing Fee for New Plates and Stickers	\$10	<a href="#">M.S. 168.12, Subd. 5(b)</a>
Filing Fee for Plate Renewal	\$6	<a href="#">M.S. 168.12, Subd. 5(b)</a>
<i>The e-Licensing surcharge is required on all renewals</i>	\$15	<a href="#">M.S. 16E.22, Subd. 3</a>
<i>The e-Licensing surcharge is required on all initial applications</i>	\$25	<a href="#">M.S. 16E.22, Subd. 3</a>
<i>The e-licensing surcharge is required on all DSB applications and renewals</i>	\$5	<a href="#">M.S. 16E.22, Subd. 3</a>

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

1. Establish the base value of the vehicle, using the provided base value guide.
2. Determine the beginning month of taxation, based on the date of first registration.
3. Locate the proper month/year tax table. 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, 2017, a Minnesota resident purchased and received a 2017 automobile which has a base value of \$10,569.
  - Locate the tax table that begins April 1, 2017. The expiration date will be March 31, 2018.
  - Issue March 2018 registration stickers.
  - Locate the base value bracket 10,400-10,599.99
  - Move right to the model year 16 column.
  - Registration tax due is \$138.00

### April 1, 2017 through March 31, 2018 Model Year of Vehicle

Base Value Brackets	18	17	16	15	14	13	12	11	10	09	08	07 & Older
10,200-10,399.99	139	136	123	110	97	84	71	58	45	35	35	35
10,400-10,599.99	141	138	125	112	99	85	72	59	46	35	35	35
10,600-10,799.99	144	140	127	114	100	87	74	60	47	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.
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.
4. Example below

### Y CLASS ANNUAL TAX TABLE (12 Month Registration 3-1-17 through 2-28-18)

Valid for tax amounts due for the year 2017 ONLY as prescribed by Minnesota Statute 168.13.  
Includes 5 percent surtax as prescribed by Minnesota Statutes 168.013 subd 14.

Code	Total Gross Weight in Pounds	2018-2012	2011	2010 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.
2. From the total annual tax column, move right across the table to the month of registration column.
3. Example below

### Annual Fee in Monthly Increments

#### Number of Months of Registration

Annual Tax	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

<i>Type</i>	<i>Additional Information</i>
Conversion ..... \$3	Due with all conversions to a different registration class
Duplicate Title Fee ..... \$7.25 Duplicate Cab Card ..... \$1	
Expedited Title Fee ..... \$20	This service is not available at all offices.
Filing Fee <ul style="list-style-type: none"> <li>• Renewals Only ..... \$6</li> <li>• All Other ..... \$10</li> </ul>	
Late Transfer Penalty ..... \$2	Due when a transfer is not submitted within 10 business days of the date-of-sale.
Lien Fee (Grant) ..... \$2 Assignment of Lien ..... \$1	There is no fee for a duplicate lien card. However, a deputy registrar may charge the \$10 filing fee.
Non-Title Transfer ..... \$3	
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	Due on quarterly registrations in the Farm or Y Truck class.
RGW ..... \$3	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"> <li>• \$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.</li> <li>• \$150 In Lieu Tax – Charge on passenger class vehicles and fire trucks registered in a collector class.</li> </ul>
Salvage Inspection ..... \$35	Due for inspections of <b>salvage</b> vehicles only.
Special Plate Transfer ..... \$5	

<b>Type</b>	<b>Additional Information</b>
Title Fee ..... \$8.25	Due on initial applications for title and title transfers. This includes: <ul style="list-style-type: none"> <li>• Each issuance of a title</li> <li>• Repossessions</li> <li>• Corrected titles</li> </ul>
Transfer Tax..... \$10	Due on initial applications for title and title transfers. <b>Do not</b> charge on: <ul style="list-style-type: none"> <li>• Transfers from joint to single ownership (<i>The fee is due on transfers from single to joint ownership.</i>)</li> <li>• Applications in the name of a licensed dealer, when the dealer is holding the vehicle for resale</li> <li>• Applications in the name of a leasing company</li> <li>• Applications in the name of a government entity</li> <li>• Applications in the name of the owner listed on the foreign state title or registration card being surrendered.</li> <li>• Applications for vehicles weighing less than 1,000 pounds</li> </ul>
Wheelage Tax ..... \$10	Collected at time of registration for vehicles kept in participating counties. A full list can be found at: <a href="https://dps.mn.gov/divisions/dvs/Pages/Wheelage-Tax.aspx">https://dps.mn.gov/divisions/dvs/Pages/Wheelage-Tax.aspx</a> 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

<b>License Plate Type</b>	<b>Initial</b>	<b>Duplicate</b>	<b>7-Year Replacement</b>	<b>Additional Information</b>
<b>Passenger</b> <a href="#">M.S. 168.12, Subds 1(2), 5(b)</a>	\$6 Double \$4.50 Single	\$6 Double \$4.50 Single	\$6 Double \$4.50 Single	
<b>Truck</b>	\$6 Double \$4.50 Single	\$6 Double \$4.50 Single	NA	
<b>Motorcycle/Moped</b>	\$4.50	\$4.50	NA	
<b>Trailer</b>	\$4.50	\$4.50	NA	
<b>Utility Trailer</b>	\$2.50	\$2.50	NA	Self-Adhesive Plate

<b>Special Plate Type</b>	<b>Initial</b>	<b>Duplicate</b>	<b>7-Year Replacement</b>	<b>Additional Information</b>
<b>Amateur Radio Operator</b> <a href="#">M.S. 168.12, Subd. 2(5)</a>	\$10.00	\$14.00	\$14.00	
<b>Citizen Band Radio</b> <a href="#">M.S. 168.12, Subd. 2(5)</a>	\$10.00	\$14.00	\$14.00	
<b>Classic</b> <a href="#">M.S. 168.10, Subd. 1b</a> <a href="#">M.S. 168.12, Subd. 2a, 5(b)</a>	\$15 Double \$13.50 Single	\$15 Double \$13.50 Single	NA	\$25 one time registration due with initial application
<b>Classic Motorcycle</b> <a href="#">M.S. 168.12, Subd. 5(b)</a> <a href="#">M.S. 168.105</a>	\$13.50	\$13.50	NA	\$10 one-time registration due with initial application
<b>Collector</b> <a href="#">M.S. 168.10, Subd. 1c</a> <a href="#">M.S. 168.12, Subd. 2f, 5(b)</a>	\$15 Double \$13.50 Single	\$15 Double \$13.50 Single	NA	\$25 one time registration due with initial application
<b>Collegiate</b> <a href="#">M.S. 168.129 Subd. 1(5)</a> <a href="#">M.S. 168.12, Subd. 5</a>	\$10 Double \$8.50 Single	\$10 Double \$8.50 Single	\$10 Double \$8.50 Single	Minimum Contribution \$25
<b>Congressional Medal of Honor</b> <a href="#">M.S. 168.124</a>	No Fee	No Fee	No Fee	
<b>Combat Wounded Veteran Motorcycle</b> <a href="#">M.S. 168.123</a>	\$10.00	\$10.00	NR	Requires DD214 or equivalent
<b>Critical Habitat</b> <a href="#">M.S. 168.1296 Subd. 1(2)</a>	\$10.00	\$10.00	\$10.00	Minimum Contribution \$30
<b>Disability</b> <a href="#">M.S. 168.021 Subd. 1</a>	\$6 Double \$4.50 Single	\$6 Double \$4.50 Single	\$6 Double \$4.50 Single	
<b>Disability Motorcycle</b> <a href="#">M.S. 168.021 Subd. 1</a>	\$4.50 Single	\$4.50 Single	N/A	
<b>Ex-POW</b> <a href="#">M.S. 168.125</a>	No Fee	No Fee	No Fee	
<b>Gold Star License Plate</b> <a href="#">M.S. 168.1253</a>	No Fee	No Fee	No Fee	Applicant provides proof of relation to deceased. Annual registration and filing fees are required.
<b>Limousine</b> <a href="#">M.S. 168.128 Subd. 2(2)</a>	\$10.00	\$10.00	\$10.00	
<b>National Guard</b> <a href="#">M.S. 168.12, Subd. 2c(2)</a>	\$10.00	\$10.00	\$10.00	

<b>Special Plate Type</b>	<b>Initial</b>	<b>Duplicate</b>	<b>7-Year Replacement</b>	<b>Additional Information</b>
<b>Original</b> <a href="#">M.S. 168.12, Subd. 2f</a>	NA	NA	NA	\$10 Fee
<b>Pioneer</b> <a href="#">M.S. 168.10, Subd. 1a</a> <a href="#">M.S. 168.12, Subd. 2f</a>	\$15.00 Double \$13.50 Single	\$15.00 Double \$13.50 Single	NA	\$25 one time registration due with initial application
<b>Personalized</b> <a href="#">M.S. 168.12, Subd. 2a(1),(2)</a>	\$100.00	\$14.00 Double \$10.00 Single	\$14.00 Double \$10.00 Single	The initial application for personalized collector class plates requires a one-time registration fee of \$25.
<b>Ready Reserve</b> <a href="#">M.S. 168.12, Subd. 2d(2)</a>	\$10.00	\$10.00	\$10.00	
<b>Remembering Victims of Impaired Drivers</b> <a href="#">M.S. 168.121</a>	\$10.00	\$10.00	\$10.00	
<b>Retired Firefighter</b> <a href="#">M.S. 168.12, Subd. 2b Sec 1</a>	\$10.00	\$10.00	\$10.00	Requires letter from the fire chief.
<b>Special Registration</b> <a href="#">M.S. 169A.60, Subd. 13</a> <a href="#">M.S. 168.041, Subd. 6</a>	\$50.00	\$6.00 Double \$4.50 Single	\$6.00 Double \$4.50 Single	
<b>Street Rod</b> <a href="#">M.S. 168.10, Subd. 1(d)</a>	\$15.00 Double \$13.50 Single	\$15.00 Double \$13.50 Single	NA	\$25 one time registration due with initial application
<b>Support Our Troops</b> <a href="#">M.S. 168.1298, Subd. 1(a)(2)</a>	\$10.00	\$10.00	\$10.00	Minimum Contribution \$30
<b>Support Our Troops Motorcycle</b> <a href="#">M.S. 168.1298, Subd. 1(a)(2)</a>	\$10.00	\$10.00	NR	Minimum Contribution \$30
<b>Veteran - Passenger</b> <a href="#">M.S. 168.123, Subd. 1(b)</a>	\$10.00	\$10.00	NR	
<b>Veteran – 1 Ton Truck</b> <a href="#">M.S. 168.123, Subd. 1(d)</a>	\$10.00	\$10.00	NR	
<b>Volunteer Ambulance</b> <a href="#">M.S. 168.12 Subd. 2e(3)</a>	\$10.00	\$10.00	\$10	



<b>Firefighter</b> <a href="#">M.S. 168.12 Subd. 2B(2)</a>	\$10.00	\$10.00	\$10	Requires fire chief's signature
<b>Van Pool</b> <a href="#">M.S. 168.12, Subd. 5(b)</a>	\$10 Double	\$10 Double	\$10 Double	
<b>Woman Veteran</b> <a href="#">M.S. 168.123, Subd. 1, Sec. 1</a>	\$10.00	\$10.00	NR	Requires DD214 or equivalent