

file

TO Mike Holm,
Collector of License Taxes on Automobiles under Session Laws
Minnesota 1921, Chapter 461, House File N. P. 945.

Dear Sir:

You are hereby notified that the undersigned, Charles H. Dohs, the owner of that certain Stutz Automobile, Number H-6758, motor Number 6679, hereby pays under protest by the certified check No. 399, dated St. Paul, Minnesota, May 18, 1921, and drawn to the order of Mike Holm on the National Bank of Commerce, St. Paul, Minnesota, for the sum of \$72.00, which said check is hereto attached and made part of this protest, the Automobile License Tax imposed and assessed against said undersigned by you, the said Mike Holm, pursuant to Session Laws Minnesota 1921, Chapter 461, and that said protest is based on the following grounds to-wit:

1. That said Laws of 1921, Chapter 461, is unconstitutional and void on the ground that the tax sought to be imposed, thereby are unequal and not uniform.
2. That the basis of said tax is improper and illegal in that the amount of said tax is determined under the said law by the factory sales price of the automobile in question regardless of its size, weight, age or market value.
3. That said tax is also illegal in that it is unequal and not uniform, because said law attempts to divide the use of an automobile for the last half of each taxable year into two parts taxing an automobile which first becomes subject to the tax between July 31 and October 1st of the taxable year at half, and if an automobile becomes subject to the tax after September 30th of the taxable year it is only required to pay a tax of one-fourth of the tax for a whole year, while said law contains no provision for a division of the tax for any part of the taxable year between January 1st and July 31st of said taxable year.
4. Because said law is unconstitutional and invalid so far as it attempts to assess License Taxes for the use of automobiles for the year 1921 and requires payment of License Taxes for the whole year of 1921 because said act did not become effective until after its passage April 23, 1921 and hence if said law was valid, there was no law in force in the State of Minnesota authorizing the imposition of any taxes on automobiles for that part of the year 1921 which had expired before said act took effect.
5. That the undersigned was not the owner of his said automobile until the 30th day of April, A. D. 1921 and had no automobile of any character prior to said date; that said automobile above referred to is a secondhand automobile of the value of about \$2700.00; that said automobile was not used upon the highways of the State of Minnesota by the undersigned prior to said date and that in any event you, the said Mike Holm, have no legal right to impose a license tax thereon under said law or otherwise for the part of the year 1921 which expired prior to said 30th day of April, 1921.

2623

6. That said statute above referred to is also unconstitutional, void and illegal and improperly enacted because it appears from the said act that it was adopted for the purpose of imposing upon automobiles a tax for the construction and repair of the highways of said State of Minnesota on the theory that the operation of said automobiles on the highways of the State of Minnesota was detrimental to the condition and maintainance thereof and that for this reason it was necessary and proper that the owners of said automobiles using the same upon the highways of the State of Minnesota should help to maintain said highways, and that the factory price of automobiles on which said tax is based has no relation to the purpose of this act and is therefore an improper basis on which to assess said tax.

7. That said License Tax is otherwise unconstitutional and invalid.

That said law makes the use of an automobile upon the highways of the State without payment of the tax a misdemeanor and punishable by fine and imprisonment and that this License Tax is therefore paid under protest by the undersigned solely for the purpose of avoiding arrest and prosecution for the use of his automobile upon the highways of the State and to avoid the commission of a misdemeanor which would subject him to arrest and imprisonment for violation of said act and not otherwise.

Dated at St. Paul, Minnesota
this 13th day of May, A. D., 1921.

Charles F. Doherty

2623

2623

STATE OF MINNESOTA
DEPARTMENT OF STATE

FILED

MAY 21 1921

W. H. Johnson

Secretary of State