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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH  
SESSION

HOUSE FILE No. **434**

January 29, 2007

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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; creating a sales tax exemption for the sale of hydrogen to  
1.3 power an internal combustion engine or fuel cell; amending Minnesota Statutes  
1.4 2006, section 297A.68, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2006, section 297A.68, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 42. **Hydrogen.** Hydrogen used to power an internal combustion engine or  
1.9 fuel cell is exempt.

1.10 **EFFECTIVE DATE.** This section is effective for sales made after June 30, 2007.