

This Document can be made available
in alternative formats upon request

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **1114**

February 19, 2007

Authored by Ruud

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; sales and use; exempting certain sales of tangible personal
1.3 property used directly for emergency response; amending Minnesota Statutes
1.4 2006, section 297A.70, 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.70, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 17. Sales to fire departments. All sales of tangible personal property to,
1.9 or authorized by and for the use of, an independent, nonprofit firefighting corporation
1.10 or a statutorily created or municipal fire department that are used directly in providing
1.11 emergency response services and emergency response training are exempt.

1.12 EFFECTIVE DATE. This section is effective for sales and purchases made after
1.13 June 30, 2007.