

This Document can be made available
in alternative formats upon request

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-FIFTH
SESSION

HOUSE FILE No. **2228**

March 19, 2007

Authored by Anzelc

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 tax; extending the agricultural exemption to logging
1.3 tires; amending Minnesota Statutes 2006, section 297A.69, subdivision 3.

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

1.5 Section 1. Minnesota Statutes 2006, section 297A.69, subdivision 3, is amended to
1.6 read:

1.7 Subd. 3. **Repair and replacement parts.** (a) Repair and replacement parts,
1.8 except tires, used for maintenance or repair of farm machinery, ~~logging equipment,~~ and
1.9 aquaculture production equipment are exempt, if the part replaces a machinery part
1.10 assigned a specific or generic part number by the manufacturer of the machinery.

1.11 (b) Repair and replacement parts, including tires, used for maintenance or repair of
1.12 logging equipment are exempt, if the part replaces a machinery part assigned a specific or
1.13 generic part number by the manufacturer of the machinery.