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State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FIFTH
SESSION**

HOUSE FILE No. 3119

February 18, 2008

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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; sales and use; exempting purchases of propane-fueled
1.3 vehicles by schools; amending Minnesota Statutes 2007 Supplement, section
1.4 297A.70, subdivision 3.

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

1.6 Section 1. Minnesota Statutes 2007 Supplement, section 297A.70, subdivision 3,
1.7 is amended to read:

1.8 **Subd. 3. Sales of certain goods and services to government.** (a) The following
1.9 sales to or use by the specified governments and political subdivisions of the state are
1.10 exempt:

1.11 (1) repair and replacement parts for emergency rescue vehicles, fire trucks, and
1.12 fire apparatus to a political subdivision;

1.13 (2) machinery and equipment, except for motor vehicles, used directly for mixed
1.14 municipal solid waste management services at a solid waste disposal facility as defined in
1.15 section 115A.03, subdivision 10;

1.16 (3) chore and homemaking services to a political subdivision of the state to be
1.17 provided to elderly or disabled individuals;

1.18 (4) telephone services to the Office of Enterprise Technology that are used to provide
1.19 telecommunications services through the enterprise technology revolving fund;

1.20 (5) firefighter personal protective equipment as defined in paragraph (b), if purchased
1.21 or authorized by and for the use of an organized fire department, fire protection district, or
1.22 fire company regularly charged with the responsibility of providing fire protection to the
1.23 state or a political subdivision;

2.1 (6) bullet-resistant body armor that provides the wearer with ballistic and trauma
2.2 protection, if purchased by a law enforcement agency of the state or a political subdivision
2.3 of the state, or a licensed peace officer, as defined in section 626.84, subdivision 1;

2.4 (7) motor vehicles purchased or leased by political subdivisions of the state if the
2.5 vehicles are exempt from registration under section 168.012, subdivision 1, paragraph (b),
2.6 exempt from taxation under section 473.448, or exempt from the motor vehicle sales tax
2.7 under section 297B.03, clause (12);

2.8 (8) equipment designed to process, dewater, and recycle biosolids for wastewater
2.9 treatment facilities of political subdivisions, and materials incidental to installation of
2.10 that equipment;

2.11 (9) sales to a town of gravel and of machinery, equipment, and accessories, except
2.12 motor vehicles, used exclusively for road and bridge maintenance, and leases by a town of
2.13 motor vehicles exempt from tax under section 297B.03, clause (10); ~~and~~

2.14 (10) the removal of trees, bushes, or shrubs for the construction and maintenance
2.15 of roads, trails, or firebreaks when purchased by an agency of the state or a political
2.16 subdivision of the state; and

2.17 (11) propane-fueled motor vehicles purchased or leased by school districts, as defined
2.18 under subdivision 2, paragraph (c), and used solely for the purpose of transporting pupils.

2.19 (b) For purposes of this subdivision, "firefighters personal protective equipment"
2.20 means helmets, including face shields, chin straps, and neck liners; bunker coats and
2.21 pants, including pant suspenders; boots; gloves; head covers or hoods; wildfire jackets;
2.22 protective coveralls; goggles; self-contained breathing apparatus; canister filter masks;
2.23 personal alert safety systems; spanner belts; optical or thermal imaging search devices;
2.24 and all safety equipment required by the Occupational Safety and Health Administration.

2.25 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.26 June 30, 2008.