

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing an exemption for rerefined motor
1.3 oils; providing an exemption for certain recycled paper; amending Minnesota
1.4 Statutes 2006, section 297A.67, subdivision 18, 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.67, subdivision 18, is amended to
1.7 read:

1.8 Subd. 18. **Used and rerefined motor oils.** Used motor oils are exempt. Rerefined
1.9 motor oils that meet American Petroleum Institute specifications for gasoline engines are
1.10 exempt. The exemption for rerefined motor oils expires for sales and purchases made
1.11 on or after July 1, 2009.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.13 June 30, 2007, and before July 1, 2009.

1.14 Sec. 2. Minnesota Statutes 2006, section 297A.67, is amended by adding a subdivision
1.15 to read:

1.16 Subd. 33. **Recycled copier and printing paper.** Copier paper with a minimum
1.17 postconsumer recycled content of 30 percent by weight is exempt. Uncoated printing paper
1.18 with a minimum of 30 percent postconsumer recycled content by weight is exempt. Coated
1.19 printing paper with a minimum of ten percent postconsumer recycled content by weight is
1.20 exempt. These exemptions expire for sales and purchases made on or after July 1, 2009.

1.21 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.22 June 30, 2007, and before July 1, 2009.