

1.1 A bill for an act

1.2 relating to taxation; providing motor fuel and sales tax exemptions for providers
1.3 of special transportation services; amending Minnesota Statutes 2006, sections
1.4 296A.07, subdivision 4; 296A.08, subdivision 3; 297A.67, by adding a
1.5 subdivision.

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

1.7 Section 1. Minnesota Statutes 2006, section 296A.07, subdivision 4, is amended to
1.8 read:

1.9 Subd. 4. **Exemptions.** The provisions of subdivision 1 do not apply to gasoline
1.10 purchased by:

1.11 (1) a transit system or transit provider receiving financial assistance or
1.12 reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384; ~~or~~

1.13 (2) an ambulance service licensed under chapter 144E; or

1.14 (3) a provider of special transportation service certified under section 174.30,
1.15 subdivision 4a.

1.16 Sec. 2. Minnesota Statutes 2006, section 296A.08, subdivision 3, is amended to read:

1.17 Subd. 3. **Exemptions.** The provisions of subdivisions 1 and 2 do not apply to
1.18 special fuel or alternative fuels purchased by:

1.19 (1) a transit system or transit provider receiving financial assistance or
1.20 reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384; ~~or~~

1.21 (2) an ambulance service licensed under chapter 144E; or

1.22 (3) a provider of special transportation service certified under section 174.30,
1.23 subdivision 4a.

S.F. No. 3345, as introduced - 2007-2008th Legislative Session (2007-2008)

2.1 Sec. 3. Minnesota Statutes 2006, section 297A.67, is amended by adding a subdivision
2.2 to read:

2.3 Subd. 33. **Special transportation service, parts, and equipment.** The following
2.4 sales to or use by a provider of special transportation service certified under section
2.5 174.30, subdivision 4a, are exempt:

2.6 (1) supplies and equipment used to provide special transportation services; and

2.7 (2) repair and replacement parts for special transportation service vehicles.

2.8 Sec. 4. **EFFECTIVE DATE.**

2.9 Sections 1 to 3 are effective for sales and purchases made on or after July 1, 2008.