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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **2742**

03/08/2023 Authored by Nelson, N.; Harder; Jacob; Burkel; Pursell and others
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; providing an exemption for certain fencing;
- 1.3 amending Minnesota Statutes 2022, section 297A.69, subdivision 4.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2022, section 297A.69, subdivision 4, is amended to read:
- 1.6 Subd. 4. **Machinery, equipment, and fencing.** The following machinery, equipment,
- 1.7 and fencing is exempt:
- 1.8 (1) farm machinery;
- 1.9 (2) logging equipment, including chain saws used for commercial logging;
- 1.10 (3) fencing;
- 1.11 (i) used for the containment of farmed Cervidae, as defined in section 35.153, subdivision
- 1.12 3; or
- 1.13 (ii) used directly and principally in agricultural production of tangible personal property
- 1.14 intended to be sold ultimately at retail;
- 1.15 (4) primary and backup generator units used to generate electricity for the purpose of
- 1.16 operating farm machinery, aquacultural production equipment, or logging equipment, or
- 1.17 providing light or space heating necessary for the production of livestock, dairy animals,
- 1.18 dairy products, or poultry and poultry products; and
- 1.19 (5) aquaculture production equipment.
- 1.20 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 1.21 30, 2023.