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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **3178**

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing an exemption for certain propane

1.3 tanks and related equipment; amending Minnesota Statutes 2018, section 297A.67,

1.4 by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.67, is amended by adding a subdivision

1.7 to read:

1.8 Subd. 38. Propane tanks. (a) Propane tanks of 100 gallons or more capacity, and any

1.9 valves and regulators necessary for use of the propane tank, are exempt when purchased by

1.10 the user of the tank. This exemption does not apply to the lease of a propane tank from a

1.11 propane supplier or dealer.

1.12 (b) This subdivision expires December 31, 2022.

1.13 EFFECTIVE DATE. This section is effective for sales and purchases made after June

1.14 30, 2020.