

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 2204

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DATE
03/07/2019

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to transportation; lowering the tax on gasoline; creating a general fund
1.3 transfer; amending Minnesota Statutes 2018, section 296A.07, subdivision 3, by
1.4 adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 296A.07, subdivision 3, is amended to read:

1.7 Subd. 3. **Rate of tax.** The gasoline excise tax is imposed at the following rates:

1.8 (1) E85 is taxed at the rate of ~~17.75~~ 3.55 cents per gallon;

1.9 (2) M85 is taxed at the rate of ~~14.25~~ 2.85 cents per gallon; and

1.10 (3) all other gasoline is taxed at the rate of ~~25~~ 5 cents per gallon.

1.11 Sec. 2. Minnesota Statutes 2018, section 296A.07, is amended by adding a subdivision to
1.12 read:

1.13 Subd. 5. **Transfer.** On a monthly basis, the commissioner of management and budget
1.14 must transfer from the general fund to the highway user tax distribution fund an amount
1.15 equal to (1) three times the revenue collected in that month under subdivision 3, minus (2)
1.16 three times the amount calculated as unrefunded tax and apportioned in that month under
1.17 section 296A.18.