

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

S.F. No. 2314

(SENATE AUTHORS: RARICK)

DATE
03/01/2023

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

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.