

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

S.F. No. 2758

(SENATE AUTHORS: NEWMAN and by request)

DATE
04/01/2019

D-PG

Introduction and first reading
Referred to Transportation Finance and Policy

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to transportation; modifying motor fuels tax, vehicle registration tax, and
1.3 motor vehicle sales tax; amending provisions governing transportation finance;
1.4 amending Minnesota Statutes 2018, sections 168.013, subdivision 1a; 296A.07,
1.5 subdivision 3; 296A.08, subdivision 2; 297A.815, subdivision 3; 297A.94; 297B.02,
1.6 subdivision 1; repealing Laws 2017, First Special Session chapter 3, article 3,
1.7 section 123.

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

1.9 **ARTICLE 1**
1.10 **MOTOR VEHICLE FUELS TAX**

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

1.12 Subd. 3. **Rate of tax.** (a) After September 30, 2019, but before April 1, 2020, and on all
1.13 gasoline in distributor storage at 12:01 a.m. on October 1, 2019, the gasoline excise tax is
1.14 imposed at the following rates:

- 1.15 (1) E85 is taxed at the rate of ~~17.75~~ 21.30 cents per gallon;
- 1.16 (2) M85 is taxed at the rate of ~~14.25~~ 17.10 cents per gallon; and
- 1.17 (3) all other gasoline is taxed at the rate of ~~25~~ 30 cents per gallon.

1.18 (b) After March 31, 2020, but before October 1, 2020, and on all gasoline in distributor
1.19 storage at 12:01 a.m. on April 1, 2020, the gasoline excise tax is imposed at the following
1.20 rates:

- 1.21 (1) E85 is taxed at the rate of 24.85 cents per gallon;
- 1.22 (2) M85 is taxed at the rate of 19.95 cents per gallon; and

2.1 (3) all other gasoline is taxed at the rate of 35 cents per gallon.

2.2 (c) After September 30, 2020, but before April 1, 2021, and on all gasoline in distributor
2.3 storage at 12:01 a.m. on October 1, 2020, the gasoline excise tax is imposed at the following
2.4 rates:

2.5 (1) E85 is taxed at the rate of 28.40 cents per gallon;

2.6 (2) M85 is taxed at the rate of 22.80 cents per gallon; and

2.7 (3) all other gasoline is taxed at the rate of 40 cents per gallon.

2.8 (d) After March 31, 2021, and on all gasoline in distributor storage at 12:01 a.m. on
2.9 April 1, 2021, the gasoline excise tax is imposed at the following rates:

2.10 (1) E85 is taxed at the rate of 31.95 cents per gallon;

2.11 (2) M85 is taxed at the rate of 25.65 cents per gallon; and

2.12 (3) all other gasoline is taxed at the rate of 45 cents per gallon.

2.13 (e) On or before April 1, 2022, and on or before April 1 in each subsequent year, the
2.14 commissioner shall determine the tax rate applicable to the sale of E85, M85, and all other
2.15 gasoline subject to tax under this section for the upcoming 12-month period, beginning July
2.16 1, by adding to the current fiscal year tax rate the percentage increase, if any, in the United
2.17 States Consumer Price Index for the previous calendar year. The tax rate shall be rounded
2.18 to the nearest tenth of a cent. The tax rate for E85 shall not be lower than 31.95 cents per
2.19 gallon. The tax rate for M85 shall not be less than 25.65 cents per gallon. The tax rate for
2.20 all other gasoline shall not be lower than 45 cents per gallon.

2.21 (f) For purposes of this subdivision, "the United States Consumer Price Index" means
2.22 the United States Consumer Price Index for all urban consumers, United States city average,
2.23 as determined by the United States Department of Labor.

2.24 (g) For purposes of this subdivision, "gasoline in distributor storage" means gasoline
2.25 owned or possessed by a distributor and held in storage, including being held in bulk storage,
2.26 a tank wagon, or a compartment of a delivery truck.

2.27 **EFFECTIVE DATE.** This section is effective for tax imposed after September 30,
2.28 2019.

3.1 Sec. 2. Minnesota Statutes 2018, section 296A.08, subdivision 2, is amended to read:

3.2 Subd. 2. **Rate of tax.** (a) On special fuel subject to tax under this section after September
 3.3 30, 2019, but before April 1, 2020, and on special fuel in distributor storage at 12:01 a.m.
 3.4 on October 1, 2019, the special fuel excise tax is imposed at the following rates:

3.5 ~~(a)~~ (1) liquefied petroleum gas or propane is taxed at the rate of ~~18.75~~ 22.50 cents per
 3.6 gallon;

3.7 ~~(b)~~ (2) liquefied natural gas is taxed at the rate of ~~15~~ 18 cents per gallon;

3.8 ~~(c)~~ (3) compressed natural gas is taxed at the rate of ~~\$1.974~~ \$2.368 per thousand cubic
 3.9 feet; or ~~25~~ 30 cents per gasoline equivalent. For purposes of this paragraph, "gasoline
 3.10 equivalent," as defined by the National Conference on Weights and Measures, is 5.66 pounds
 3.11 of natural gas or 126.67 cubic feet; and

3.12 ~~(d)~~ (4) all other special fuel is taxed at the same rate as the gasoline excise tax as specified
 3.13 in section 296A.07, subdivision 2. The tax is payable in the form and manner prescribed
 3.14 by the commissioner.

3.15 (b) On special fuel subject to tax under this section after March 31, 2020, but before
 3.16 October 1, 2020, and on all special fuel in distributor storage at 12:01 a.m. on April 1, 2020,
 3.17 the special fuel excise tax is imposed at the following rates:

3.18 (1) liquefied petroleum gas or propane is taxed at the rate of 26.25 cents per gallon;

3.19 (2) liquefied natural gas is taxed at the rate of 21 cents per gallon;

3.20 (3) compressed natural gas is taxed at the rate of \$2.763 per thousand cubic feet; or 35
 3.21 cents per gasoline equivalent. For purposes of this paragraph, "gasoline equivalent," as
 3.22 defined by the National Conference on Weights and Measures, is 5.66 pounds of natural
 3.23 gas or 126.67 cubic feet; and

3.24 (4) all other special fuel is taxed at the same rate as the gasoline excise tax as specified
 3.25 in section 296A.07, subdivision 2. The tax is payable in the form and manner prescribed
 3.26 by the commissioner.

3.27 (c) On special fuel subject to tax under this section after September 30, 2020, but before
 3.28 April 1, 2021, and on all special fuel in distributor storage at 12:01 a.m. on October 1, 2020,
 3.29 the special fuel excise tax is imposed at the following rates:

3.30 (1) liquefied petroleum gas or propane is taxed at the rate of 30 cents per gallon;

3.31 (2) liquefied natural gas is taxed at the rate of 24 cents per gallon;

4.1 (3) compressed natural gas is taxed at the rate of \$3.157 per thousand cubic feet; or 40
4.2 cents per gasoline equivalent. For purposes of this paragraph, "gasoline equivalent," as
4.3 defined by the National Conference on Weights and Measures, is 5.66 pounds of natural
4.4 gas or 126.67 cubic feet; and

4.5 (4) all other special fuel is taxed at the same rate as the gasoline excise tax as specified
4.6 in section 296A.07, subdivision 2. The tax is payable in the form and manner prescribed
4.7 by the commissioner.

4.8 (d) On special fuel subject to tax under this section after March 31, 2021, and on all
4.9 special fuel in distributor storage at 12:01 a.m. on April 1, 2021, the special fuel excise tax
4.10 is imposed at the following rates:

4.11 (1) liquefied petroleum gas or propane is taxed at the rate of 33.75 cents per gallon;

4.12 (2) liquefied natural gas is taxed at the rate of 27 cents per gallon;

4.13 (3) compressed natural gas is taxed at the rate of \$3.552 per thousand cubic feet; or 45
4.14 cents per gasoline equivalent. For purposes of this paragraph, "gasoline equivalent," as
4.15 defined by the National Conference on Weights and Measures, is 5.66 pounds of natural
4.16 gas or 126.67 cubic feet; and

4.17 (4) all other special fuel is taxed at the same rate as the gasoline excise tax as specified
4.18 in section 296A.07, subdivision 2. The tax is payable in the form and manner prescribed
4.19 by the commissioner.

4.20 (e) On or before April 1, 2022, and on or before April 1 in each subsequent year, the
4.21 commissioner shall determine the tax rate applicable to the sale of special fuels subject to
4.22 tax under this section for the upcoming 12-month period, beginning July 1, by adding to
4.23 the current tax rate the percentage increase, if any, in the United States Consumer Price
4.24 Index for the previous calendar year. The tax rate shall be rounded to the nearest tenth of a
4.25 cent. The tax rate for liquefied petroleum gas or propane shall not be lower than 33.75 cents
4.26 per gallon. The tax rate for liquefied natural gas shall not be less than 27 cents per gallon.
4.27 The tax rate for compressed natural gas shall not be lower than \$3.552 per thousand cubic
4.28 feet or 45 cents per gasoline equivalent. The tax rate for all other special fuel shall not be
4.29 lower than 45 cents per gallon.

4.30 (f) For purposes of this subdivision, "the United States Consumer Price Index" means
4.31 the United States Consumer Price Index for all urban consumers, United States city average,
4.32 as determined by the United States Department of Labor.

5.1 (g) For purposes of this subdivision, "special fuel in distributor storage" means special
 5.2 fuel owned and possessed by a distributor and held in storage, including being held in bulk
 5.3 storage, a tank wagon, or a compartment of a delivery truck.

5.4 **EFFECTIVE DATE.** This section is effective for tax imposed after September 30,
 5.5 2019.

5.6 **ARTICLE 2**

5.7 **TRANSPORTATION FUNDING AND OTHER TAXES AND FEES**

5.8 Section 1. Minnesota Statutes 2018, section 168.013, subdivision 1a, is amended to read:

5.9 Subd. 1a. **Passenger automobile; hearse.** (a) On passenger automobiles as defined in
 5.10 section 168.002, subdivision 24, and hearses, except as otherwise provided, the tax is ~~\$10~~
 5.11 \$45 plus an additional tax equal to ~~1.25~~ 1.5 percent of the base value.

5.12 (b) Subject to the classification provisions herein, "base value" means the manufacturer's
 5.13 suggested retail price of the vehicle ~~including destination charge~~ using list price information
 5.14 published by the manufacturer or determined by the registrar if no suggested retail price
 5.15 exists, and shall not include the cost of each accessory or item of optional equipment
 5.16 separately added to the vehicle and the suggested retail price.

5.17 (c) If the manufacturer's list price information contains a single vehicle identification
 5.18 number followed by various descriptions and suggested retail prices, the registrar shall
 5.19 select from those listings only the lowest price for determining base value.

5.20 (d) If unable to determine the base value because the vehicle is specially constructed,
 5.21 or for any other reason, the registrar may establish such value upon the cost price to the
 5.22 purchaser or owner as evidenced by a certificate of cost but not including Minnesota sales
 5.23 or use tax or any local sales or other local tax.

5.24 (e) The registrar shall classify every vehicle in its proper base value class as follows:

| | | |
|------|--------|-----------|
| 5.25 | FROM | TO |
| 5.26 | \$ 0 | \$ 199.99 |
| 5.27 | \$ 200 | \$ 399.99 |

5.28 and thereafter a series of classes successively set in brackets having a spread of \$200
 5.29 consisting of such number of classes as will permit classification of all vehicles.

5.30 (f) The base value for purposes of this section shall be the middle point between the
 5.31 extremes of its class.

6.1 (g) The registrar shall establish the base value, when new, of every passenger automobile
 6.2 and hearse registered prior to the effective date of Extra Session Laws 1971, chapter 31,
 6.3 using list price information published by the manufacturer or any nationally recognized
 6.4 firm or association compiling such data for the automotive industry. If unable to ascertain
 6.5 the base value of any registered vehicle in the foregoing manner, the registrar may use any
 6.6 other available source or method. The registrar shall calculate tax using base value
 6.7 information available to dealers and deputy registrars at the time the application for
 6.8 registration is submitted. The tax on all previously registered vehicles shall be computed
 6.9 upon the base value thus determined taking into account the depreciation provisions of
 6.10 paragraph (h).

6.11 (h) The annual additional tax must be computed upon a percentage of the base value as
 6.12 follows: during the first year of vehicle life, upon 100 percent of the base value; for the
 6.13 second year, ~~90~~100 percent of such value; for the third year, ~~80~~90 percent of such value;
 6.14 for the fourth year, ~~70~~90 percent of such value; for the fifth year, ~~60~~75 percent of such
 6.15 value; for the sixth year, ~~50~~75 percent of such value; for the seventh year, ~~40~~60 percent
 6.16 of such value; for the eighth year, ~~30~~40 percent of such value; for the ninth year, ~~20~~30
 6.17 percent of such value; for the tenth year, ten percent of such value; for the 11th and each
 6.18 succeeding year, the sum of \$25.

6.19 (i) In no event shall the annual additional tax be less than \$25.

6.20 ~~(j) For any vehicle previously registered in Minnesota and regardless of prior ownership,~~
 6.21 ~~the total amount due under this subdivision and subdivision 1m must not exceed the smallest~~
 6.22 ~~total amount previously paid or due on the vehicle.~~

6.23 **EFFECTIVE DATE.** This section is effective January 1, 2020.

6.24 Sec. 2. Minnesota Statutes 2018, section 297A.815, subdivision 3, is amended to read:

6.25 Subd. 3. **Motor vehicle lease sales tax revenue.** (a) For purposes of this subdivision,
 6.26 "net revenue" means an amount equal to the revenues, including interest and penalties,
 6.27 collected under this section during the fiscal year minus \$32,000,000 in each fiscal year.

6.28 (b) On or before June 30 of each fiscal year, the commissioner of revenue must estimate
 6.29 the ~~revenues~~ amount of the net revenue, including interest and penalties and minus refunds,
 6.30 collected under this section for the current fiscal year.

6.31 ~~(b)~~ (c) By July 15 of the subsequent fiscal year, the commissioner of management and
 6.32 budget must transfer the net revenues estimated under paragraph ~~(a)~~ (b) from the general
 6.33 fund as follows:

7.1 (1) ~~38~~ 50 percent annually thereafter to the county state-aid highway fund; and

7.2 (2) ~~38 percent~~ the remainder to the greater Minnesota transit account;

7.3 ~~(3) 13 percent to the Minnesota state transportation fund; and~~

7.4 ~~(4) 11 percent to the highway user tax distribution fund.~~

7.5 ~~(e)~~ (d) Notwithstanding any other law to the contrary, the commissioner of transportation
 7.6 must allocate the funds transferred under paragraph ~~(b)~~ (c), clause (1), to the counties in the
 7.7 metropolitan area, as defined in section 473.121, subdivision 4, excluding the counties of
 7.8 Hennepin and Ramsey, so that each county receives the percentage that its population, as
 7.9 defined in section 477A.011, subdivision 3, estimated or established by July 15 of the year
 7.10 prior to the current calendar year, bears to the total population of the counties receiving
 7.11 funds under this paragraph.

7.12 ~~(d) The amount transferred under paragraph (b), clause (3), must be used for the local~~
 7.13 ~~bridge program under section 174.50, subdivisions 6 to 7.~~

7.14 (e) The revenues under this subdivision do not include the revenues, including interest
 7.15 and penalties and minus refunds, generated by the sales tax imposed under section 297A.62,
 7.16 subdivision 1a, which must be deposited as provided under the Minnesota Constitution,
 7.17 article XI, section 15.

7.18 **EFFECTIVE DATE.** This section is effective the day following final enactment,
 7.19 beginning with the estimate that must be completed on or before June 30, 2020, for a transfer
 7.20 that occurs by July 15, 2020.

7.21 Sec. 3. Minnesota Statutes 2018, section 297A.94, is amended to read:

7.22 **297A.94 DEPOSIT OF REVENUES.**

7.23 (a) Except as provided in this section, the commissioner shall deposit the revenues,
 7.24 including interest and penalties, derived from the taxes imposed by this chapter in the state
 7.25 treasury and credit them to the general fund.

7.26 (b) The commissioner shall deposit taxes in the Minnesota agricultural and economic
 7.27 account in the special revenue fund if:

7.28 (1) the taxes are derived from sales and use of property and services purchased for the
 7.29 construction and operation of an agricultural resource project; and

7.30 (2) the purchase was made on or after the date on which a conditional commitment was
 7.31 made for a loan guaranty for the project under section 41A.04, subdivision 3.

8.1 The commissioner of management and budget shall certify to the commissioner the date on
8.2 which the project received the conditional commitment. The amount deposited in the loan
8.3 guaranty account must be reduced by any refunds and by the costs incurred by the Department
8.4 of Revenue to administer and enforce the assessment and collection of the taxes.

8.5 (c) The commissioner shall deposit the revenues, including interest and penalties, derived
8.6 from the taxes imposed on sales and purchases included in section 297A.61, subdivision 3,
8.7 paragraph (g), clauses (1) and (4), in the state treasury, and credit them as follows:

8.8 (1) first to the general obligation special tax bond debt service account in each fiscal
8.9 year the amount required by section 16A.661, subdivision 3, paragraph (b); and

8.10 (2) after the requirements of clause (1) have been met, the balance to the general fund.

8.11 ~~(d) Beginning with sales taxes remitted after July 1, 2017, the commissioner shall deposit~~
8.12 ~~in the state treasury the revenues collected under section 297A.64, subdivision 1, including~~
8.13 ~~interest and penalties and minus refunds, and credit them to the highway user tax distribution~~
8.14 ~~fund.~~

8.15 ~~(e)~~ (d) The commissioner shall deposit the revenues, including interest and penalties,
8.16 collected under section 297A.64, subdivision 5, in the state treasury and credit them to the
8.17 general fund. By July 15 of each year the commissioner shall transfer to the highway user
8.18 tax distribution fund an amount equal to the excess fees collected under section 297A.64,
8.19 subdivision 5, for the previous calendar year.

8.20 ~~(f) Beginning with sales taxes remitted after July 1, 2017, in conjunction with the deposit~~
8.21 ~~of revenues under paragraph (d), the commissioner shall deposit into the state treasury and~~
8.22 ~~credit to the highway user tax distribution fund an amount equal to the estimated revenues~~
8.23 ~~derived from the tax rate imposed under section 297A.62, subdivision 1, on the lease or~~
8.24 ~~rental for not more than 28 days of rental motor vehicles subject to section 297A.64. The~~
8.25 ~~commissioner shall estimate the amount of sales tax revenue deposited under this paragraph~~
8.26 ~~based on the amount of revenue deposited under paragraph (d).~~

8.27 ~~(g) Starting after July 1, 2017, the commissioner shall deposit an amount of the~~
8.28 ~~remittances monthly into the state treasury and credit them to the highway user tax~~
8.29 ~~distribution fund as a portion of the estimated amount of taxes collected from the sale and~~
8.30 ~~purchase of motor vehicle repair parts in that month. For the remittances between July 1,~~
8.31 ~~2017, and June 30, 2019, the monthly deposit amount is \$2,628,000. For remittances in~~
8.32 ~~each subsequent fiscal year, the monthly deposit amount is \$12,137,000. For purposes of~~
8.33 ~~this paragraph, "motor vehicle" has the meaning given in section 297B.01, subdivision 11,~~
8.34 ~~and "motor vehicle repair and replacement parts" includes (i) all parts, tires, accessories,~~

9.1 ~~and equipment incorporated into or affixed to the motor vehicle as part of the motor vehicle~~
 9.2 ~~maintenance and repair, and (ii) paint, oil, and other fluids that remain on or in the motor~~
 9.3 ~~vehicle as part of the motor vehicle maintenance or repair. For purposes of this paragraph,~~
 9.4 ~~"tire" means any tire of the type used on highway vehicles, if wholly or partially made of~~
 9.5 ~~rubber and if marked according to federal regulations for highway use.~~

9.6 ~~(h)~~ (e) 72.43 percent of the revenues, including interest and penalties, transmitted to the
 9.7 commissioner under section 297A.65, must be deposited by the commissioner in the state
 9.8 treasury as follows:

9.9 (1) 50 percent of the receipts must be deposited in the heritage enhancement account in
 9.10 the game and fish fund, and may be spent only on activities that improve, enhance, or protect
 9.11 fish and wildlife resources, including conservation, restoration, and enhancement of land,
 9.12 water, and other natural resources of the state;

9.13 (2) 22.5 percent of the receipts must be deposited in the natural resources fund, and may
 9.14 be spent only for state parks and trails;

9.15 (3) 22.5 percent of the receipts must be deposited in the natural resources fund, and may
 9.16 be spent only on metropolitan park and trail grants;

9.17 (4) three percent of the receipts must be deposited in the natural resources fund, and
 9.18 may be spent only on local trail grants; and

9.19 (5) two percent of the receipts must be deposited in the natural resources fund, and may
 9.20 be spent only for the Minnesota Zoological Garden, the Como Park Zoo and Conservatory,
 9.21 and the Duluth Zoo.

9.22 ~~(h)~~ (f) The revenue dedicated under paragraph ~~(h)~~ (e) may not be used as a substitute for
 9.23 traditional sources of funding for the purposes specified, but the dedicated revenue shall
 9.24 supplement traditional sources of funding for those purposes. Land acquired with money
 9.25 deposited in the game and fish fund under paragraph ~~(h)~~ (e) must be open to public hunting
 9.26 and fishing during the open season, except that in aquatic management areas or on lands
 9.27 where angling easements have been acquired, fishing may be prohibited during certain times
 9.28 of the year and hunting may be prohibited. At least 87 percent of the money deposited in
 9.29 the game and fish fund for improvement, enhancement, or protection of fish and wildlife
 9.30 resources under paragraph ~~(h)~~ (e) must be allocated for field operations.

9.31 ~~(h)~~ (g) The commissioner must deposit the revenues, including interest and penalties
 9.32 minus any refunds, derived from the sale of items regulated under section 624.20, subdivision

10.1 1, that may be sold to persons 18 years old or older and that are not prohibited from use by
10.2 the general public under section 624.21, in the state treasury and credit:

10.3 (1) 25 percent to the volunteer fire assistance grant account established under section
10.4 88.068;

10.5 (2) 25 percent to the fire safety account established under section 297I.06, subdivision
10.6 3; and

10.7 (3) the remainder to the general fund.

10.8 For purposes of this paragraph, the percentage of total sales and use tax revenue derived
10.9 from the sale of items regulated under section 624.20, subdivision 1, that are allowed to be
10.10 sold to persons 18 years old or older and are not prohibited from use by the general public
10.11 under section 624.21, is a set percentage of the total sales and use tax revenues collected in
10.12 the state, with the percentage determined under Laws 2017, First Special Session chapter
10.13 1, article 3, section 39.

10.14 ~~(k)~~ (h) The revenues deposited under paragraphs (a) to ~~(j)~~ (g) do not include the revenues,
10.15 including interest and penalties, generated by the sales tax imposed under section 297A.62,
10.16 subdivision 1a, which must be deposited as provided under the Minnesota Constitution,
10.17 article XI, section 15.

10.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
10.19 30, 2019.

10.20 Sec. 4. Minnesota Statutes 2018, section 297B.02, subdivision 1, is amended to read:

10.21 Subdivision 1. **Rate.** There is imposed an excise tax of ~~6.5~~ 6.875 percent on the purchase
10.22 price of any motor vehicle purchased or acquired, either in or outside of the state of
10.23 Minnesota, which is required to be registered under the laws of this state.

10.24 The excise tax is also imposed on the purchase price of motor vehicles purchased or
10.25 acquired on Indian reservations when the tribal council has entered into a sales tax on motor
10.26 vehicles refund agreement with the state of Minnesota.

10.27 **EFFECTIVE DATE.** This section is effective for sales and purchases made on or after
10.28 December 1, 2019.

10.29 Sec. 5. **REPEALER.**

10.30 Laws 2017, First Special Session chapter 3, article 3, section 123, is repealed.

Laws 2017, First Special Session chapter 3, article 3, section 123

Sec. 123. **MOTOR VEHICLE PARTS SALES TAXES ESTIMATION.**

(a) By January 15, 2019, the commissioner of revenue must submit a report on state general sales taxes attributable to motor vehicle repair and replacement parts to the chairs and ranking minority members of the legislative committees with jurisdiction over taxes and transportation policy and finance.

(b) The report must provide an estimate, based on federal data and department consumption models, of the percentage of total sales tax revenues collected in a calendar year from the tax rate imposed under Minnesota Statutes, section 297A.62, subdivision 1, that is attributable to sales and purchases of motor vehicle repair and replacement parts.

(c) For purposes of this section, "motor vehicle repair and replacement parts" has the meaning given in Minnesota Statutes, section 297A.94.