

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

S.F. No. 391

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DATE	D-PG	OFFICIAL STATUS
01/22/2019	Introduction and first reading Referred to Taxes	

1.1 A bill for an act

1.2 relating to taxation; sales and use; expanding the exemption for firefighting

1.3 equipment; amending Minnesota Statutes 2018, section 297A.70, subdivision 3.

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

1.5 Section 1. Minnesota Statutes 2018, section 297A.70, subdivision 3, is amended to read:

1.6 Subd. 3. **Sales of certain goods and services to government.** (a) The following sales

1.7 to or use by the specified governments and political subdivisions of the state are exempt:

1.8 (1) repair and replacement parts for emergency rescue vehicles, fire trucks, and fire

1.9 apparatus (i) to a political subdivision, or (ii) if purchased by the commissioner of public

1.10 safety on behalf of one or more political subdivisions with funds from the fire safety account,

1.11 as authorized under section 299F.012, subdivision 1;

1.12 (2) machinery and equipment, except for motor vehicles, used directly for mixed

1.13 municipal solid waste management services at a solid waste disposal facility as defined in

1.14 section 115A.03, subdivision 10;

1.15 (3) chore and homemaking services to a political subdivision of the state to be provided

1.16 to elderly or disabled individuals;

1.17 (4) telephone services to the Office of MN.IT Services that are used to provide

1.18 telecommunications services through the MN.IT services revolving fund;

1.19 (5) firefighter personal protective equipment as defined in paragraph (b), if (i) purchased

1.20 or authorized by and for the use of an organized fire department, fire protection district, or

1.21 fire company regularly charged with the responsibility of providing fire protection to the

2.1 state or a political subdivision, or (ii) purchased by the commissioner of public safety with
2.2 funds from the fire safety account, as authorized under section 299F.012, subdivision 1;

2.3 (6) bullet-resistant body armor that provides the wearer with ballistic and trauma
2.4 protection, if purchased by a law enforcement agency of the state or a political subdivision
2.5 of the state, or a licensed peace officer, as defined in section 626.84, subdivision 1;

2.6 (7) motor vehicles purchased or leased by political subdivisions of the state if the vehicles
2.7 are exempt from registration under section 168.012, subdivision 1, paragraph (b), exempt
2.8 from taxation under section 473.448, or exempt from the motor vehicle sales tax under
2.9 section 297B.03, clause (12);

2.10 (8) equipment designed to process, dewater, and recycle biosolids for wastewater
2.11 treatment facilities of political subdivisions, and materials incidental to installation of that
2.12 equipment;

2.13 (9) the removal of trees, bushes, or shrubs for the construction and maintenance of roads,
2.14 trails, or firebreaks when purchased by an agency of the state or a political subdivision of
2.15 the state;

2.16 (10) purchases by the Metropolitan Council or the Department of Transportation of
2.17 vehicles and repair parts to equip operations provided for in section 174.90, including, but
2.18 not limited to, the Northstar Corridor Rail project; and

2.19 (11) purchases of water used directly in providing public safety services by an organized
2.20 fire department, fire protection district, or fire company regularly charged with the
2.21 responsibility of providing fire protection to the state or a political subdivision.

2.22 (b) For purposes of this subdivision, "firefighters personal protective equipment" means
2.23 helmets, including face shields, chin straps, and neck liners; bunker coats and pants, including
2.24 pant suspenders; boots; gloves; head covers or hoods; wildfire jackets; protective coveralls;
2.25 goggles; self-contained breathing apparatus; canister filter masks; personal alert safety
2.26 systems; spanner belts; optical or thermal imaging search devices; and all safety equipment
2.27 required by the Occupational Safety and Health Administration.

2.28 (c) For purchases of items listed in paragraph (a), clause (10), the tax must be imposed
2.29 and collected as if the rate under section 297A.62, subdivision 1, applied and then refunded
2.30 in the manner provided in section 297A.75.

2.31 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.32 30, 2019.