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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. **2469**

03/13/2019 Authored by Mekeland, Lucero, Poston, McDonald, Grossell and others
The bill was read for the first time and referred to the Committee on Ways and Means

- 1.1 A bill for an act
- 1.2 relating to transportation; authorizing an optional tax on gasoline; amending
- 1.3 Minnesota Statutes 2018, section 296A.07, subdivision 3.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2018, section 296A.07, subdivision 3, is amended to read:
- 1.6 Subd. 3. **Rate of tax.** (a) The gasoline excise tax is imposed at the following rates:
- 1.7 (1) E85 is taxed at the rate of 17.75 cents per gallon;
- 1.8 (2) M85 is taxed at the rate of 14.25 cents per gallon; and
- 1.9 (3) all other gasoline is taxed at the rate of 25 cents per gallon.
- 1.10 (b) In addition to the tax imposed in paragraph (a), an optional tax of 20 cents per gallon
- 1.11 must be collected if the consumer consents to the additional tax. At the point of sale of
- 1.12 gasoline to a consumer, the retailer must ask the consumer if the consumer wishes to pay
- 1.13 an additional tax of 20 cents per gallon of gasoline. If the consumer wishes to pay the
- 1.14 additional tax, the retailer must collect the additional tax and remit it quarterly to the
- 1.15 commissioner of revenue. The commissioner shall deposit the revenues from the additional
- 1.16 gasoline tax into the highway user tax distribution fund.