## **SENATE** STATE OF MINNESOTA EIGHTY-SEVENTH LEGISLATURE

A bill for an act

S.F. No. 2529

(SENATE AUTHORS: CHAMBERLAIN and Wolf)

1.1

DATE	D-PG	OFFICIAL STATUS
03/20/2012	4653	Introduction and first reading Referred to Transportation
03/21/2012 03/23/2012	4670 4800 4914a	Author added Wolf Comm report: To pass as amended and re-refer to Taxes Joint rule 2.03, referred to Rules and Administration

1.2 1.3 1.4	relating to taxes; modifying gasoline and special fuel tax exemptions; amending Minnesota Statutes 2010, sections 296A.07, subdivision 4; 296A.08, subdivision 3.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2010, section 296A.07, subdivision 4, is amended to
1.7	read:
1.8	Subd. 4. Exemptions. The provisions of subdivision 1 do not apply to gasoline or
1.9	denatured ethanol purchased by:
1.10	(1) a transit system or transit provider receiving financial assistance or
1.11	reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384;
1.12	(2) a day training and habilitation services provider licensed under chapter 245B,
1.13	that is required to provide transportation services and is providing services under a medical
1.14	assistance home and community-based services waiver;
1.15	(2) (3) an ambulance service licensed under chapter 144E; or
1.16	(3) (4) a licensed distributor to be delivered to a terminal for use in blending.
1.17	EFFECTIVE DATE. This section is effective March 1, 2012.
1.18	Sec. 2. Minnesota Statutes 2010, section 296A.08, subdivision 3, is amended to read:
1.19	Subd. 3. Exemptions. The provisions of subdivisions 1 and 2 do not apply to
1.20	special fuel or alternative fuels purchased by:
1.21	(1) a transit system or transit provider receiving financial assistance or
1.22	reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384;

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2.1	(2) a day training and habilitation services provider licensed under chapter 245B,
2.2	that is required to provide transportation services and is providing services under a medical
2.3	assistance home and community-based services waiver;
2.4	(2) (3) an ambulance service licensed under chapter 144E; or
2.5	(3) (4) a licensed distributor to be delivered to a terminal for use in blending.
2.6	<b>EFFECTIVE DATE.</b> This section is effective March 1, 2012.

Sec. 2. 2