

This Document can be made available in alternative formats upon request

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-SEVENTH SESSION

H. F. No. 2913

03/19/2012 Authored by Mack and Gottwalt

The bill was read for the first time and referred to the Committee on Transportation Policy and Finance

1.1 A bill for an act  
1.2 relating to taxes; modifying gasoline and special fuel tax exemptions; amending  
1.3 Minnesota Statutes 2010, sections 296A.07, subdivision 4; 296A.08, subdivision  
1.4 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;

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 **EFFECTIVE DATE.** This section is effective March 1, 2012.