

A bill for an act

relating to taxation; sales tax; extending the agricultural exemption to logging
tires; amending Minnesota Statutes 2006, section 297A.69, subdivision 3.

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

Section 1. Minnesota Statutes 2006, section 297A.69, subdivision 3, is amended to
read:

Subd. 3. **Repair and replacement parts.** (a) Repair and replacement parts,
except tires, used for maintenance or repair of farm machinery, ~~logging equipment~~, and
aquaculture production equipment are exempt, if the part replaces a machinery part
assigned a specific or generic part number by the manufacturer of the machinery.

(b) Repair and replacement parts, including tires, used for maintenance or repair of
logging equipment are exempt, if the part replaces a machinery part assigned a specific or
generic part number by the manufacturer of the machinery.