

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 2033

(SENATE AUTHORS: DIBBLE and Johnson Stewart)		
DATE	D-PG	OFFICIAL STATUS
03/03/2025	605	Introduction and first reading Referred to Transportation
03/06/2025	675	Author added Johnson Stewart

1.1

A bill for an act

1.2

relating to transportation; removing the \$100 threshold for which the retail delivery

1.3

fee applies; amending Minnesota Statutes 2024, section 168E.03, subdivision 1;

1.4

repealing Minnesota Statutes 2024, section 168E.01, subdivision 17.

1.5

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

1.6

Section 1. Minnesota Statutes 2024, section 168E.03, subdivision 1, is amended to read:

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Subdivision 1. **Retail delivery fee imposed.** (a) A fee is imposed on each retailer equal

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to 50 cents on each transaction ~~that equals or exceeds the threshold amount~~ involving retail

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delivery in Minnesota. The retailer may, but is not required to, collect the fee from the

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purchaser. If separately stated on the invoice, bill of sale, or similar document given to the

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purchaser, the fee is excluded from the sales price for purposes of the tax imposed under

1.12

chapter 297A.

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(b) If the retailer collects the fee from the purchaser:

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(1) the retail delivery fee must be charged in addition to any other delivery fee; and

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(2) the retailer must show the total of the retail delivery fee and other delivery fees as

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separate items and distinct from the sales price and any other taxes or fees imposed on the

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retail delivery on the purchaser's receipt, invoice, or other bill of sale. The receipt, invoice,

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or other bill of sale must state the retail delivery fee as "road improvement and food delivery

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fee."

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EFFECTIVE DATE. This section is effective August 1, 2025, for purchases made on

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or after that date.

2.1 Sec. 2. **REPEALER.**

2.2 Minnesota Statutes 2024, section 168E.01, subdivision 17, is repealed.

2.3 **EFFECTIVE DATE.** This section is effective August 1, 2025, for purchases made on

2.4 or after that date.

APPENDIX
Repealed Minnesota Statutes: 25-03729

168E.01 DEFINITIONS.

Subd. 17. **Threshold amount.** "Threshold amount" means \$100, before application of the tax imposed under section 297A.62, subdivisions 1 and 1a, and any applicable local sales and use taxes, and excluding exempt items under section 168E.05.