

State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 3121

03/17/2014 Authored by Beard, Dill, Persell and Davids
The bill was read for the first time and referred to the Committee on Taxes

A bill for an act

relating to taxation; petroleum; dedicating revenues from the excise taxes
on gasoline used as substitute for aviation gasoline to the state airports fund;
amending Minnesota Statutes 2012, section 296A.09, by adding a subdivision;
repealing Minnesota Statutes 2012, section 296A.18, subdivision 8.

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

Section 1. Minnesota Statutes 2012, section 296A.09, is amended by adding a
subdivision to read:

Subd. 7. State airports fund. (a) The revenues derived from the excise taxes on
aviation gasoline and on special fuel received, sold, stored, or withdrawn from storage as
substitutes for aviation gasoline, shall be paid into the state treasury and credited to the
state airports fund.

(b) The revenues derived from the excise taxes on gasoline received, sold, stored, or
withdrawn from storage on the premises of an airport as defined under section 360.013,
subdivision 39, and used as a substitute for aviation gasoline, less any credit allowed under
this chapter, shall be paid into the state treasury and credited to the state airports fund.

(c) There is hereby appropriated such sums as are needed to carry out the provisions
of this subdivision.

EFFECTIVE DATE. This section is effective for sales and purchases made after
June 30, 2014.

Sec. 2. **REPEALER.**

Minnesota Statutes 2012, section 296A.18, subdivision 8, is repealed.

- 2.1
- EFFECTIVE DATE.**

This section is effective for sales and purchases made after

- 2.2
- June 30, 2014.

APPENDIX
Repealed Minnesota Statutes: 14-3698

296A.18 APPORTIONMENT OF TAX; DEPOSIT OF PROCEEDS.

Subd. 8. **Airports.** The revenues derived from the excise taxes on aviation gasoline and on special fuel received, sold, stored, or withdrawn from storage as substitutes for aviation gasoline, shall be paid into the state treasury and credited to the state airports fund. There is hereby appropriated such sums as are needed to carry out the provisions of this subdivision.