

H. F. No. 1899

2.1 (d) All other special fuel is taxed at the same rate as the gasoline excise tax as specified
2.2 in section 296A.07, subdivision 2. The tax is payable in the form and manner prescribed
2.3 by the commissioner.

2.4 **EFFECTIVE DATE.** This section is effective October 1, 2017, and applies to all
2.5 gasoline, undyed diesel fuel, and special fuel in distributor storage on or after that date.