

H. F. No. 2959

(5) purchase or use of any vehicle owned by a resident of another state and leased to a Minnesota-based private or for-hire carrier for regular use in the transportation of persons or property in interstate commerce provided the vehicle is titled in the state of the owner or secured party, and that state does not impose a sales tax or sales tax on motor vehicles used in interstate commerce;

(6) purchase or use of a motor vehicle by a private nonprofit or public educational institution for use as an instructional aid in automotive training programs operated by the institution. "Automotive training programs" includes motor vehicle body and mechanical repair courses but does not include driver education programs;

(7) purchase of a motor vehicle by an ambulance service licensed under section 144E.10 when that vehicle is equipped and specifically intended for emergency response or for providing ambulance service;

(8) purchase of a motor vehicle by or for a public library, as defined in section 134.001, subdivision 2, as a bookmobile or library delivery vehicle;

(9) purchase of a ready-mixed concrete truck;

(10) purchase or use of a motor vehicle by a town for use exclusively for road maintenance, including snowplows and dump trucks, but not including automobiles, vans, or pickup trucks;

(11) purchase or use of a motor vehicle by a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes, except a public school, university, or library, but only if the vehicle is:

(i) a truck, as defined in section 168.002, a bus, as defined in section 168.002, or a passenger automobile, as defined in section 168.002, if the automobile is designed and used for carrying more than nine persons including the driver; and

(ii) intended to be used primarily to transport tangible personal property or individuals, other than employees, to whom the organization provides service in performing its charitable, religious, or educational purpose;

(12) purchase of a motor vehicle for use by a transit provider exclusively to provide transit service is exempt if the transit provider is either (i) receiving financial assistance or reimbursement under section 174.24 or 473.384, or (ii) operating under section 174.29, 473.388, or 473.405;

(13) purchase or use of a motor vehicle by a qualified business, as defined in section 469.310, located in a job opportunity building zone, if the motor vehicle is principally garaged in the job opportunity building zone and is primarily used as part of or in direct support of the person's operations carried on in the job opportunity building zone. The

3.1 exemption under this clause applies to sales, if the purchase was made and delivery
3.2 received during the duration of the job opportunity building zone. The exemption under
3.3 this clause also applies to any local sales and use tax; ~~and~~

3.4 (14) purchase of a leased vehicle by the lessee who was a participant in a
3.5 lease-to-own program from a charitable organization that is:

3.6 (i) described in section 501(c)(3) of the Internal Revenue Code; and

3.7 (ii) licensed as a motor vehicle lessor under section 168.27, subdivision 4~~;~~ and

3.8 (15) purchase of a motor vehicle used exclusively as a mobile medical unit for the
3.9 provision of medical or dental services by a federally qualified health center, as defined
3.10 under title 19 of the Social Security Act, as amended by section 4161 of the Omnibus
3.11 Budget Reconciliation Act of 1990.

3.12 **EFFECTIVE DATE.** This section is effective retroactively for sales and purchases
3.13 made after December 31, 2010.