

This Document can be made available
in alternative formats upon request

State of Minnesota
HOUSE OF REPRESENTATIVES
NINETIETH SESSION

H. F. No. 3331

03/05/2018 Authored by Poppe
The bill was read for the first time and referred to the Committee on Agriculture Policy
03/15/2018 Adoption of Report: Re-referred to the Committee on Taxes

- 1.1 A bill for an act
- 1.2 relating to taxation; sales and use; exempting agricultural drain tiles from sales
- 1.3 tax; amending Minnesota Statutes 2016, section 297A.69, by adding a subdivision.
- 1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.5 Section 1. Minnesota Statutes 2016, section 297A.69, is amended by adding a subdivision
- 1.6 to read:
- 1.7 Subd. 8. **Drainage tiles.** Drainage tiles used for an agricultural drainage system are
- 1.8 exempt whether purchased by the owner of the agricultural property or a person contracted
- 1.9 to install a drainage system on agricultural property. For purposes of this subdivision,
- 1.10 "agricultural drainage system" means a system installed to improve the productivity of
- 1.11 agricultural land. It does not include a public drainage project or system regulated under
- 1.12 chapter 103E. For purposes of this subdivision, "agricultural property" means property that
- 1.13 is classified as class 2a agricultural land under section 273.13, subdivision 23.
- 1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 1.15 30, 2018.