

This Document can be made available  
in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **3867**

03/15/2018 Authored by Wills  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; modifying the class of motor vehicles subject to the motor  
1.3 vehicle sales tax; amending Minnesota Statutes 2016, section 297B.025, subdivision  
1.4 1.

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

1.6 Section 1. Minnesota Statutes 2016, section 297B.025, subdivision 1, is amended to read:

1.7 Subdivision 1. **Noncollector vehicle.** Purchase or use of a passenger automobile as  
1.8 defined in section 168.002, subdivision 24, shall be taxed pursuant to section 297B.02,  
1.9 subdivision 2, if the passenger automobile (1) is in the tenth or subsequent year of vehicle  
1.10 life, and (2) does not have a resale value of ~~\$3,000~~ \$4,000 or more, as determined using  
1.11 nationally recognized sources of information on automobile resale values, as designated by  
1.12 the registrar of motor vehicles.

1.13 **EFFECTIVE DATE.** This section is effective for motor vehicle sales and purchases  
1.14 made on or after January 1, 2019.