

**SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION**

S.F. No. 2203

(SENATE AUTHORS: MATHEWS, Relph, Rarick, Koran and Eichorn)

DATE	D-PG	OFFICIAL STATUS
03/07/2019	710	Introduction and first reading Referred to Taxes
03/11/2019	785	Author added Eichorn

1.1 A bill for an act

1.2 relating to transportation; authorizing an optional tax on gasoline; amending

1.3 Minnesota Statutes 2018, section 296A.07, subdivision 3.

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

1.5 Section 1. Minnesota Statutes 2018, section 296A.07, subdivision 3, is amended to read:

1.6 Subd. 3. **Rate of tax.** (a) The gasoline excise tax is imposed at the following rates:

- 1.7 (1) E85 is taxed at the rate of 17.75 cents per gallon;
- 1.8 (2) M85 is taxed at the rate of 14.25 cents per gallon; and
- 1.9 (3) all other gasoline is taxed at the rate of 25 cents per gallon.

1.10 (b) In addition to the tax imposed in paragraph (a), an optional tax of 20 cents per gallon

1.11 must be collected if the consumer consents to the additional tax. At the point of sale of

1.12 gasoline to a consumer, the retailer must ask the consumer if the consumer wishes to pay

1.13 an additional tax of 20 cents per gallon of gasoline. If the consumer wishes to pay the

1.14 additional tax, the retailer must collect the additional tax and remit it quarterly to the

1.15 commissioner of revenue. The commissioner shall deposit the revenues from the additional

1.16 gasoline tax into the highway user tax distribution fund.