

State of Minnesota

H. F. No. 351

1.1 A bill for an act

1.2 relating to taxation; sales and use; expanding the exemption for ambulance and

1.3 firefighting equipment; amending Minnesota Statutes 2018, section 297A.70, by

1.4 adding subdivisions.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.70, is amended by adding a subdivision

1.7 to read:

1.8 Subd. 3a. **Certain purchases from state fire safety account.** Purchases made by the

1.9 commissioner of public safety under section 299F.012, subdivision 1, with revenues from

1.10 the fire safety account established in section 297I.06, subdivision 3, are exempt if the items

1.11 purchased ultimately will be provided to an organized fire department, fire protection district,

1.12 fire-related regional response team, or fire company regularly charged with the responsibility

1.13 of providing fire protection services to the state, a substate region, or a political subdivision.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June

1.15 30, 2019.

1.16 Sec. 2. Minnesota Statutes 2018, section 297A.70, is amended by adding a subdivision to

1.17 read:

1.18 Subd. 3b. **Purchases by volunteer fire departments.** Sales and purchases by a volunteer

1.19 fire department are exempt if: (1) the good or service would be exempt when purchased by

1.20 a local government under subdivision 2; and (2) the volunteer fire department is an

1.21 independent nonprofit association that is exempt from federal income tax under section

1.22 501(c)(3) of the Internal Revenue Code.

2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.2 30, 2019.

2.3 Sec. 3. Minnesota Statutes 2018, section 297A.70, is amended by adding a subdivision to
2.4 read:

2.5 Subd. 6a. **Ambulance supplies.** All accessories, equipment, and supplies purchased by
2.6 an ambulance service licensed under chapter 144E and used directly in equipping and
2.7 supplying or resupplying an ambulance or first responder vehicle are exempt.

2.8 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.9 30, 2019.