

State of Minnesota

H. F. No. **1631**

2.1 (2) tools, shop equipment, ~~grain bins~~, fencing material, communication equipment, and
2.2 other farm supplies;

2.3 (3) motor vehicles taxed under chapter 297B;

2.4 (4) snowmobiles or snow blowers;

2.5 (5) lawn mowers except those used in the production of sod for sale, or garden-type
2.6 tractors or garden tillers; or

2.7 (6) machinery, equipment, implements, accessories, and contrivances used directly in
2.8 the production of horses not raised for slaughter, fur-bearing animals, or research animals.

2.9 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.10 30, 2019.

2.11 Sec. 2. Minnesota Statutes 2018, section 297A.71, is amended by adding a subdivision to
2.12 read:

2.13 Subd. 51. **Building materials; grain bins.** Materials and supplies used or consumed in,
2.14 and equipment incorporated into, the construction or improvement of a grain bin that is not
2.15 exempt under section 297A.61, subdivision 12, are exempt.

2.16 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.17 30, 2019.