

8125.1300 REFUNDS AND CREDITS.

Subpart 1. [Repealed, L 2003 c 127 art 7 s 15]

Subp. 2. **Public transit systems.** The exemption from the gasoline excise tax for gasoline purchased by a transit system in Minnesota Statutes, section 296A.07, subdivision 4, applies only to gasoline purchased by a transit system which is actually used by the transit system for purposes necessary in carrying out its responsibility to provide public transportation as defined in Minnesota Statutes, sections 174.24 and 473.384. Gasoline that is used for purposes that are not necessary in carrying out the transit system's responsibility to provide public transportation is not exempt from taxation.

Subp. 3. [Repealed, L 2017 1Sp1 art 11 s 23; art 21 s 10]

Statutory Authority: *MS s 270.06; 270C.06; 296.27; 296A.02*

History: *17 SR 351; L 2003 c 127 art 7 s 15; L 2005 c 151 art 1 s 114; L 2017 1Sp1 art 11 s 23; art 21 s 10*

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