

A bill for an act
relating to taxation; sales and use; providing an exemption for rerefined motor
oils; providing an exemption for certain recycled paper; amending Minnesota
Statutes 2006, section 297A.67, subdivision 18, by adding a subdivision.

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

Section 1. Minnesota Statutes 2006, section 297A.67, subdivision 18, is amended to
read:

Subd. 18. **Used and rerefined motor oils.** Used motor oils are exempt. Rerefined
motor oils that meet American Petroleum Institute specifications for gasoline engines are
exempt. The exemption for rerefined motor oils expires for sales and purchases made
on or after July 1, 2009.

EFFECTIVE DATE. This section is effective for sales and purchases made after
June 30, 2007, and before July 1, 2009.

Sec. 2. Minnesota Statutes 2006, section 297A.67, is amended by adding a subdivision
to read:

Subd. 33. **Recycled copier and printing paper.** Copier paper with a minimum
postconsumer recycled content of 30 percent by weight is exempt. Uncoated printing paper
with a minimum of 30 percent postconsumer recycled content by weight is exempt. Coated
printing paper with a minimum of ten percent postconsumer recycled content by weight is
exempt. These exemptions expire for sales and purchases made on or after July 1, 2009.

EFFECTIVE DATE. This section is effective for sales and purchases made after
June 30, 2007, and before July 1, 2009.