A bill for an act
relating to taxation; motor fuels; exempting charitable organizations from gasoline tax; amending Minnesota Statutes 2006, section 296A.07, subdivision 4.

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

Section 1. Minnesota Statutes 2006, section 296A.07, subdivision 4, is amended to read:

Subd. 4. **Exemptions.** The provisions of subdivision 1 do not apply to gasoline purchased by:

(1) a transit system or transit provider receiving financial assistance or reimbursement under section 174.24, 256B.0625, subdivision 17, or 473.384; ~~or~~

(2) an ambulance service licensed under chapter 144E~~.~~; or

(3) a registered combined charitable organization, as defined in section 309.501, subdivision 1, paragraph (b), or an affiliated agency, as defined in section 309.501, subdivision 1, paragraph (c), when the fuel is used exclusively for providing transportation that:

(i) furthers the organization's charitable mission; and

(ii) is provided to the elderly, persons with disabilities, or persons under the age of 18.