A bill for an act

relating to taxation; sales and use; exempting certain sales of tangible personal property used directly for emergency response; amending Minnesota Statutes 2006, section 297A.70, by adding a subdivision.

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

Section 1. Minnesota Statutes 2006, section 297A.70, is amended by adding a subdivision to read:

Subd. 17. **Sales to fire departments.** All sales of tangible personal property to, or authorized by and for the use of, an independent, nonprofit firefighting corporation or a statutorily created or municipal fire department that are used directly in providing emergency response services and emergency response training are exempt.

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