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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **1549**

02/09/2023 Authored by Daniels, Dotseth, Swedzinski and Schultz
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxes; sales and use; exempting replacement tires for certain agricultural
1.3 equipment from sales and use tax; amending Minnesota Statutes 2022, section
1.4 297A.69, subdivision 3.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.69, subdivision 3, is amended to read:

1.7 Subd. 3. **Repair and replacement parts.** Repair and replacement parts, ~~except tires,~~
1.8 used for maintenance or repair of farm machinery, logging equipment, and aquaculture
1.9 production equipment are exempt, if the part replaces a machinery part assigned a specific
1.10 or generic part number by the manufacturer of the machinery.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.12 30, 2023.