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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-THIRD SESSION

H. F. No. **2840**

03/13/2023 Authored by Fogelman, Petersburg, Murphy, West, Olson, B., and others
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 taxation; sales and use; providing an exemption for purchases made by
1.3 the Department of Transportation for road construction projects; amending
1.4 Minnesota Statutes 2022, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 54. Department of Transportation construction projects. Purchases by the
1.9 Department of Transportation of materials, supplies, and equipment, incorporated into the
1.10 construction, improvement, and maintenance of public highways are exempt.

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