

**SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH SESSION**

S.F. No. 2236

(SENATE AUTHORS: KOENEN)

DATE	D-PG	OFFICIAL STATUS
03/03/2014	5934	Introduction and first reading Referred to Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting propane tanks; amending
1.3 Minnesota Statutes 2012, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2012, section 297A.67, is amended by adding a
1.6 subdivision to read:

1.7 Subd. 33. **Propane tanks.** Propane tanks with a propane capacity of at least 100
1.8 gallons, and any valves and regulators necessary for use of the propane tank, are exempt
1.9 when purchased by the user of the tank. This exemption does not apply to the lease of a
1.10 propane tank from a propane supplier or dealer.

1.11 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.12 June 30, 2014.