

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 2606

03/20/2025

Authored by Olson

The bill was read for the first time and referred to the Committee on Transportation Finance and Policy

1.1 A bill for an act
1.2 relating to transportation; exempting the delivery of liquid fuels from the retail
1.3 delivery fee; amending Minnesota Statutes 2024, sections 168E.01, by adding a
1.4 subdivision; 168E.05, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2024, section 168E.01, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 8a. **Fuel products.** "Fuel products" means liquid fuels under section 296A.01.

1.9 Sec. 2. Minnesota Statutes 2024, section 168E.05, subdivision 1, is amended to read:

1.10 Subdivision 1. **Transactions.** The following retail deliveries are exempt from the fee
1.11 imposed by this chapter:

1.12 (1) a retail delivery to a purchaser who is exempt from tax under chapter 297A;

1.13 (2) a retail delivery on a motor vehicle for which a permit issued by the commissioner
1.14 of transportation or a road authority is required under chapter 169 or 221 and the retailer
1.15 has maintained books and records through reasonable and verifiable standards that the retail
1.16 delivery was on a qualifying vehicle;

1.17 (3) a retail delivery of fuel products;

1.18 (4) a retail delivery resulting from a retail sale of food and food ingredients or prepared
1.19 food;

- 2.1 ~~(4)~~ (5) a retail delivery resulting from a retail sale by a food and beverage service
2.2 establishment, regardless of whether the retail delivery is made by a third party other than
2.3 the food and beverage service establishment; and
- 2.4 ~~(5)~~ (6) a retail delivery resulting from a retail sale of drugs and medical devices,
2.5 accessories and supplies, or baby products.