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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 3531

02/19/2026 Authored by Joy, Knudsen and Lawrence
03/02/2026 The bill was read for the first time and referred to the Committee on Transportation Finance and Policy
Adoption of Report: Amended and re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to transportation; exempting certain retail fuel transactions from the retail
1.3 delivery fee; amending Minnesota Statutes 2024, section 296A.01, by adding
1.4 subdivisions; Minnesota Statutes 2025 Supplement, section 168E.01, subdivision
1.5 8a.

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

1.7 Section 1. Minnesota Statutes 2025 Supplement, section 168E.01, subdivision 8a, is
1.8 amended to read:

1.9 Subd. 8a. Fuel products. "Fuel products" means ~~liquefied natural gas or liquefied~~
1.10 ~~petroleum gas, as defined in section 296A.01, subdivisions 30 and 31~~ all of the products
1.11 defined in section 296A.01, subdivisions 13b, 21a, 30, 31, and 42.

1.12 EFFECTIVE DATE. This section is effective the day following final enactment for
1.13 retail deliveries made after July 31, 2026.

1.14 Sec. 2. Minnesota Statutes 2024, section 296A.01, is amended by adding a subdivision to
1.15 read:

1.16 Subd. 13b. Diesel exhaust fluid. "Diesel exhaust fluid" means a liquid mixture containing
1.17 32.5 percent by weight high-purity urea and 67.5 percent by weight deionized water, meeting
1.18 the specifications of the American Petroleum Institute or International Organization for
1.19 Standardization, that is used in a selective catalytic reduction system for the purpose of
1.20 reducing nitrogen oxide emissions from diesel engines. Diesel exhaust fluid is not a motor
1.21 fuel, gasoline, or special fuel under this chapter.

2.1 **EFFECTIVE DATE.** This section is effective the day following final enactment for
2.2 retail deliveries made after July 31, 2026.

2.3 Sec. 3. Minnesota Statutes 2024, section 296A.01, is amended by adding a subdivision to
2.4 read:

2.5 Subd. 21a. **Fuel lubricants.** "Fuel lubricants" means petroleum-based or synthetic
2.6 products, including but not limited to motor oil, transmission fluid, gear lubricants, and
2.7 greases, that are sold for use in the operation, maintenance, or performance of motor vehicles
2.8 or motor fuel dispensing equipment and that are not designed or intended to be combusted
2.9 in an internal combustion engine. Fuel lubricants are not a motor fuel, gasoline, or special
2.10 fuel under this chapter.

2.11 **EFFECTIVE DATE.** This section is effective the day following final enactment for
2.12 retail deliveries made after July 31, 2026.