

Subject Retail delivery fee exemptions

Authors Joy and Knudsen

Analyst Matt Burress

Date February 23, 2026

Overview

This bill broadens an exemption from the retail delivery fee for a delivery that is due to retail sale of some fuel products, by expanding it to include gasoline fuels, diesel exhaust fluid, fuel lubricants, and various types of petroleum products. Under current law, the exemption applies to liquefied natural gas (LNG) and liquefied petroleum gas (LPG). Effective August 1, 2026.

Summary

Section	Description
1	Fuel products. Broadens the definition of “fuel products” in the chapter of state statutes on the retail delivery fee, which has the effect of expanding an exemption from the fee for a delivery that is due to retail sale of fuel products. Products under the amended definition include gasoline, diesel exhaust fluid, and motor vehicle engine and transmission lubricants that are not designed to be combusted, and various other petroleum products (including agricultural alcohol gasoline, aviation gasoline, biodiesel fuel, biobutanol, casinghead gasoline, diesel fuel oil, denatured ethanol, dyed fuel, E85, jet fuel, gas turbine fuel oil, some gasoline blends, heating fuel oil, kerosene, marine gasoline, and M85).
2	Diesel exhaust fluid. Defines diesel exhaust fluid (with the term codified in the motor fuels tax chapter but used in the retail delivery fee exemption being amended).
3	Fuel lubricants. Defines fuel lubricants (with the term codified in the motor fuels tax chapter but used in the retail delivery fee exemption being amended).



**MN HOUSE
RESEARCH**

Minnesota House Research Department provides nonpartisan legislative, legal, and information services to the Minnesota House of Representatives. This document can be made available in alternative formats.

www.house.mn.gov/hrd | 651-296-6753 | Third Floor, Centennial Office Building | St. Paul, MN 55155