

1.1 moves to amend H.F. No. 2438, the delete everything amendment
1.2 (H2438DE1), as follows:

1.3 Page 61, line 19, delete "liquid fuels under" and insert "liquefied natural gas or liquefied
1.4 petroleum gas, as defined in" and after "296A.01" insert ", subdivisions 30 and 31"

1.5 Page 61, after line 19, insert:

1.6 "**EFFECTIVE DATE.** This section is effective the day following final enactment for
1.7 retail deliveries made after June 30, 2025."

1.8 Page 61, delete section 26 and insert:

1.9 "Sec. 26. Minnesota Statutes 2024, section 168E.01, is amended by adding a subdivision
1.10 to read:

1.11 Subd. 15a. **Road construction materials.** "Road construction materials" has the meaning
1.12 given in section 169.869, subdivision 1.

1.13 **EFFECTIVE DATE.** This section is effective the day following final enactment for
1.14 retail deliveries made after June 30, 2025.

1.15 Sec. 27. Minnesota Statutes 2024, section 168E.05, subdivision 1, is amended to read:

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

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

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

2.1 (3) a retail delivery resulting from a retail sale of food and food ingredients or prepared
2.2 food;

2.3 (4) a retail delivery resulting from a retail sale by a food and beverage service
2.4 establishment, regardless of whether the retail delivery is made by a third party other than
2.5 the food and beverage service establishment; ~~and~~

2.6 (5) a retail delivery resulting from a retail sale of drugs and medical devices, accessories
2.7 and supplies, or baby products;

2.8 (6) a retail delivery resulting from a retail sale of fuel products purchased by and delivered
2.9 to a political subdivision or a trade or business; and

2.10 (7) a retail delivery resulting from a retail sale of road construction materials purchased
2.11 by and delivered to a political subdivision or a trade or business.

2.12 **EFFECTIVE DATE.** This section is effective the day following final enactment for
2.13 retail deliveries made after June 30, 2025."

2.14 Renumber the sections in sequence and correct the internal references

2.15 Amend the title accordingly