

State of Minnesota

H. F. No. 952

2.1 (d) This exemption does not apply to any accessory tools, equipment, and other items
2.2 that are separate detachable units that have an ordinary useful life of less than 12 months
2.3 that are used in providing landscaping, gardening, or lawn care services.

2.4 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.5 30, 2025.

2.6 Sec. 2. Minnesota Statutes 2024, section 297A.68, subdivision 40, is amended to read:

2.7 Subd. 40. **Land clearing.** Tree, bush, shrub, and stump removal are exempt when sold
2.8 to contractors or subcontractors as part of a land clearing contract. For purposes of this
2.9 subdivision, "land clearing contract" means a contract for the removal of trees, bushes, and
2.10 shrubs, including the removal of roots and stumps, to develop:

2.11 (1) a site. ~~This exemption does not apply to land clearing of; or~~

2.12 (2) a portion of a site to allow for remodeling, improvement, or expansion of an existing
2.13 structure.

2.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.15 30, 2025.