

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 671  
**Version:** As introduced  
**DATE:** March 8, 1999  
**Authors:** Molnau and others  
**Subject:** Sales tax exemption for certain county purchases for road and bridge maintenance  
**Analyst:** Pat Dalton, 651-296-7434

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### Overview

Last year, the legislature exempted town purchases of gravel, equipment and heavy motor vehicles from the sales tax and the motor vehicle sales tax if the purchases were used exclusively for road and bridge maintenance. This bill extends the identical exemption to county purchases.

- 1 Sales to government.** Exempts county purchases of gravel, and machinery, equipment, and accessories used exclusively for road and bridge maintenance from the sales tax. Motor vehicles used for road and bridge maintenance are not included in this exemption.
- 2 Exemptions from the motor vehicle sales tax.** Exempts county purchases of snowplows, dump truck, and certain other motor vehicles used exclusively for road and bridge maintenance from the motor vehicle sales tax. Cars, vans, and pickup trucks, regardless of their use, are not included in this exemption.
- 3 Effective date.** Effective for purchases after June 30, 1999.