

# HOUSE RESEARCH

## Bill Summary

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### Overview

Exempts unmarked police cars from the motor vehicle sales tax, effective beginning with sales made after June 30, 2001. Marked police cars are currently exempt since they are not required to register under Minn. Stat. Chapter 168.

### Section

- 1 **Exemptions.** Exempts from the motor vehicle sales tax, an unmarked motor vehicle used in general police work, liquor investigations, or arson investigations. Effective for sales made after June 30, 2001.