

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 583

DATE: March 30, 2001

Version: As Introduced

Authors: Hackbarth and others

Subject: Exemption for diesel fuel used to operate a commuter rail system

Analyst: Pat Dalton, 651-296-7434

This publication can be made available in alternative formats upon request. Please call 651-296-6753 (voice); or the Minnesota State Relay Service at 1-800-627-3529 (TTY) for assistance. Summaries are also available on our website at: www.house.mn/hrd.

Overview

Provides a sales tax exemption for diesel fuel used to operate a commuter rail system. This fuel is not subject to the fuel tax under chapter 296A, thereby making it subject to the sales tax. The exemption applies to heavy rail systems and not to the light rail transit system authorized under a different section of law. Effective for purchases made after June 30, 2001.

Section

- 1 **Commuter rail materials and equipment.** Provides a sales tax exemption for diesel fuel used to operate a commuter (heavy) rail system. Effective for purchases made after June 30, 2001.