HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 167 DATE: March 6, 2015

Version: As introduced

Authors: Nornes

Subject: Sales tax exemption for agricultural drainage tiles

Analyst: Pat Dalton

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/hrd.htm.

Provides a sales tax exemption for drainage tiles used in a system to improve the productivity of agricultural land, regardless of whether the tiles are bought by the farmer or a contractor. The exemption does not apply to public drainage systems or residential drainage systems. Effective for sales and purchases made after June 30, 2015.