

**Subject** Sales tax exemption for firefighting and ambulance equipment  
**Authors** Davids and Marquart  
**Analyst** Pat Dalton  
**Date** January 26, 2019

## Overview

Expands the sales tax exemption for equipment used by local public fire departments to include purchases made on their behalf by the commissioner of public safety, and some currently excluded purchases of volunteer fire departments. Volunteer fire departments that are 501(c)(3) organizations get many (but not all) of the same exclusions as municipal fire departments since they may qualify as a charitable nonprofit organization. However, if a volunteer fire department organized as a 501(c)(4) social welfare organization it would not qualify under current law.

Also provides an exemption for equipping and supplying or resupplying ambulances and first responder vehicles owned by a licensed ambulance service or a registered medical response unit.

## Summary

Section	Description
1	<p><b>Certain purchases from state fire safety account.</b></p> <p>Provides a sales tax exemption for purchases made by the commissioner of public safety for equipment that are ultimately provided to local firefighting organizations.</p> <p>Effective for sales and purchases made after June 30, 2019.</p>
2	<p><b>Purchases by volunteer fire departments.</b></p> <p>Grants volunteer fire departments that are either 501(c)(3) or 501(c)(4) organizations the same sales tax exemption as municipal fire departments.</p> <p>Effective for sales and purchases made after June 30, 2019.</p>
3	<p><b>Ambulance supplies.</b></p> <p>Exempts all accessories, equipment, and supplies used to equip, supply, or resupply an ambulance or first responder vehicle. Currently only accessories used to initially equip an</p>

Section	Description
	<p>ambulance are exempt and supplies are only exempt if directly used in providing medical care.</p> <p>Effective for sales and purchases made after June 30, 2019.</p>



**MN HOUSE  
RESEARCH**

*Minnesota House Research Department provides nonpartisan legislative, legal, and information services to the Minnesota House of Representatives. This document can be made available in alternative formats.*

[www.house.mn/hrd](http://www.house.mn/hrd) | 651-296-6753 | 600 State Office Building | St. Paul, MN 55155