FILE NUMBER: H.F. 2903  
Version: As Introduced  
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Subject: Sales tax exemption for purchases made by a fire department  
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1 **Sales to government.** Deletes the exemption for fire trucks and apparatus contained in the general government exemption. These would be exempt under section 2, the new exemption for fire departments.

2 **Fire departments.** Exempts from the sales and use tax, purchases of tangible personal property by organized fire fighting organizations that provide fire protection to the state or to a political subdivision. Fire protection units operated by a private entity for protection of that entity (i.e. an industrial plant's personal fire fighting unit) would not qualify for this exemption. The exemption for firefighters personal protective gear, regardless of whether bought by the individual or the fire fighting organization, remains unchanged.

3 **Exemptions from the motor vehicle sales tax.** Explicitly exempts motor vehicles purchased by public firefighting units for use in fire suppression from the motor vehicle sales tax. Most, if not all, of these vehicles are already exempt from this tax since they are exempt from motor vehicle registration if they meet certain identification requirements.

4 **Effective date.** Effective for sales made after June 30, 2000.