

HOUSE RESEARCH

Bill Summary

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Subject: Sales tax exemption for purchases by fire departments

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Overview

Repeals provisions for exemptions of certain specific items by designated fire departments and replaces them with a general exemption for all purchases by fire departments that provide service to the state or a political subdivision. Currently, personal firefighter protective equipment purchased by these entities are exempt from sales tax, as well as purchases by political subdivisions of marked fire trucks and repair and replacement parts for fire trucks and fire apparatus. Effective for sales made after June 30, 2001.

Section

- 1 **Sales to fire departments.** Provides a sales tax exemption for all purchases of tangible personal property by an organized fire department which provides service to the state or a political subdivision. Effective for sales made after June 30, 2001.
- 2 **Sales of certain goods and services to government.** Deletes the exemption for repair and replacement parts for fire trucks and apparatus when purchased by a political subdivision. Also deletes the exemption for personal fire fighter protective equipment. Both of these are included in the broader exemption in section 1. Effective for sales made after June 30, 2001.
- 3 **Exemptions (motor vehicles).** Provides an exemption for motor vehicles used for fire suppression when purchased by a fire department that provides services to the state or a political subdivision. Currently only vehicles that are clearly marked as fire fighting vehicles are exempt from registration and therefore exempt from the motor vehicle sales tax. Effective for sales made after June 30, 2001.