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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 1774

03/03/2025 Authored by Davids
The bill was read for the first time and referred to the Committee on Transportation Finance and Policy

1.1 A bill for an act
1.2 relating to transportation; excluding delivery of aggregate materials from the retail
1.3 delivery fee; amending Minnesota Statutes 2024, section 168E.05, subdivision 1.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2024, section 168E.05, subdivision 1, is amended to read:

1.6 Subdivision 1. Transactions. The following retail deliveries are exempt from the fee
1.7 imposed by this chapter:

1.8 (1) a retail delivery to a purchaser who is exempt from tax under chapter 297A;

1.9 (2) a retail delivery on a motor vehicle for which a permit issued by the commissioner
1.10 of transportation or a road authority is required under chapter 169 or 221 and the retailer
1.11 has maintained books and records through reasonable and verifiable standards that the retail
1.12 delivery was on a qualifying vehicle;

1.13 (3) a retail delivery resulting from a retail sale of food and food ingredients or prepared
1.14 food;

1.15 (4) a retail delivery resulting from a retail sale by a food and beverage service
1.16 establishment, regardless of whether the retail delivery is made by a third party other than
1.17 the food and beverage service establishment; and

1.18 (5) a retail delivery resulting from a retail sale of drugs and medical devices, accessories
1.19 and supplies, or baby products; and

1.20 (6) a retail delivery resulting from the delivery of aggregate materials subject to sales
1.21 tax under section 297A.61, subdivision 3, paragraph (g), clause (5).

2.1 **EFFECTIVE DATE.** This section is effective July 1, 2025.