

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 2675**

(SENATE AUTHORS: GREEN, Farnsworth, Howe and Coleman)

DATE  
03/07/2023

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; sales and use; providing an exemption for purchases made by  
1.3 the Department of Transportation for road construction projects; amending  
1.4 Minnesota Statutes 2022, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2022, section 297A.71, is amended by adding a subdivision  
1.7 to read:

1.8 Subd. 54. Department of Transportation construction projects. Purchases by the  
1.9 Department of Transportation of materials, supplies, and equipment, incorporated into the  
1.10 construction, improvement, and maintenance of public highways are exempt.

1.11 EFFECTIVE DATE. This section is effective for sales and purchases made after June  
1.12 30, 2023.