

**SENATE  
STATE OF MINNESOTA  
EIGHTY-NINTH SESSION**

**S.F. No. 289**

(SENATE AUTHORS: KOENEN)

DATE	D-PG	OFFICIAL STATUS
01/26/2015	125	Introduction and first reading Referred to Taxes

A bill for an act

relating to taxation; sales and use; exempting propane tanks; amending  
Minnesota Statutes 2014, section 297A.67, by adding a subdivision.

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

Section 1. Minnesota Statutes 2014, section 297A.67, is amended by adding a  
subdivision to read:

Subd. 34. **Propane tanks.** Propane tanks with a propane capacity of at least 100  
gallons, and any valves and regulators necessary for use of the propane tank, are exempt  
when purchased by the user of the tank. This exemption does not apply to the lease of a  
propane tank from a propane supplier or dealer.

**EFFECTIVE DATE.** This section is effective for sales and purchases made after  
June 30, 2015.