

Senate Counsel, Research, and Fiscal Analysis

Tom Bottem, Director

Minnesota Senate Building
95 University Ave. W. Suite 3300
ST. PAUL, MN 55155-1800
(651) 296-4791
www.senate.mn/scrfa

Senate

State of Minnesota

S.F. No. 3375 – Sales tax exemption for fencing and related materials and supplies (as proposed to be amended by the A-2 amendment)

Author: Senator Jason Rarick

Prepared by: Nora Pollock, Senate Counsel (651/297-8066)

Date: March 7, 2022

Section 1. Farm machinery. Adds fencing material used on agricultural property to the sales tax exemption for farm machinery, equipment, and certain fencing. Effective retroactively for sales and purchases made after June 30, 2021.

Section 2. Building, repair, or replacement materials, farm fencing material. Exempts materials and supplies used or consumed in and equipment incorporated into the construction, improvement, repair, or replacement of farm fencing material that is not otherwise exempt under section 1. Effective retroactively for sales and purchases made after June 30, 2021.