

**Senate Counsel, Research, and Fiscal Analysis**

Alexis C. Stangl, Director

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

**Senate**

---

**State of Minnesota**

**S.F. No. 795 – Auto Parts Sales Tax Revenue Dedication**

**Author:** Senator John R. Jasinski

**Prepared by:** Tim Greenfield, Senate Counsel (651/296-3801)

**Date:** March 19, 2023

---

**S.F. 795** modifies the allocation of sales tax revenue from motor vehicle repair and replacement parts as follows: (1) 84 percent to the highway user tax distribution fund; (2) eight percent to the small cities assistance account; and (3) eight percent to the town road account. Increases the amount deposited from the auto part sales tax and requires the commissioner of revenue to adjust the monthly deposit amount by the percentage change in the total amount of revenue collected between the two preceding fiscal years. Effective July 1, 2023.