



S.F. No. 1541 – Sales tax exemption for grain bins and tractor tires

Author: Senator Aric Putnam

Prepared by: Nora Pollock, Senate Counsel (nora.pollock@mnsenate.gov)

Date: March 11, 2025

Section 1. Farm machinery. Strikes grain bins from the definition of “farm machinery” in the sales tax chapter, since grain bins are explicitly included in the exemption in section 2. Effective for sales and purchases made after June 30, 2025.

Section 2. Machinery, equipment, and fencing. Adds grain bins, as defined in the subdivision, and tractor tires to the exemption for certain agriculture-related machinery, equipment, and fencing. Effective for sales and purchases made after June 30, 2025.

