



## **S.F. No. 1604 – Sales tax exemption for fencing and related equipment**

**Author:** Senator Aric Putnam

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

**Date:** March 11, 2025

---

**Section 1. Machinery, equipment, and fencing.** Adds a provision to the sales tax exemption for certain agriculture-related machinery, equipment, and fencing to include fencing, including materials and supplies used or consumed in and equipment incorporated into the construction, improvement, repair, or replacement of fencing used directly and principally in agricultural production of tangible personal property intended to be sold at retail. Effective for sales and purchases made after June 30, 2025.

