

SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION

S.F. No. 1604

(SENATE AUTHORS: PUTNAM and Rarick)

DATE	D-PG	OFFICIAL STATUS
02/20/2025	439	Introduction and first reading Referred to Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; providing an exemption for farm fencing and

1.3

equipment; amending Minnesota Statutes 2024, section 297A.69, subdivision 4.

1.4

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

1.5

Section 1. Minnesota Statutes 2024, section 297A.69, subdivision 4, is amended to read:

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Subd. 4. **Machinery, equipment, and fencing.** The following machinery, equipment,

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and fencing is exempt:

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(1) farm machinery;

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(2) logging equipment, including chain saws used for commercial logging;

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(3) fencing used for the containment of farmed Cervidae, as defined in section 35.153,

1.11

subdivision 3;

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(4) primary and backup generator units used to generate electricity for the purpose of

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operating farm machinery, aquacultural production equipment, or logging equipment, or

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providing light or space heating necessary for the production of livestock, dairy animals,

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dairy products, or poultry and poultry products; ~~and~~

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(5) aquaculture production equipment; and

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(6) fencing, including materials and supplies used or consumed in and equipment

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incorporated into the construction, improvement, repair, or replacement of fencing, used

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directly and principally in agricultural production of tangible personal property intended to

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be sold ultimately at retail.

- 2.1
- EFFECTIVE DATE.**

This section is effective for sales and purchases made after June
- 2.2
- 30, 2025.