

Revenue Notice # 91-22 Motor Vehicle Excise Tax - Exemption for Certain Municipal Vehicles

Municipal fire apparatus and marked police patrols and ambulances are exempt from the motor vehicle excise tax imposed by Minnesota Statutes, Chapter 297B by interpretation of the Department of Revenue. The reason is that the vehicles are not required to be registered with the Department of Public Safety under Minn. Stat. § 168.012. If the owner of the vehicle nevertheless chooses to register it, no motor vehicle excise tax will be collected at the time of registration.

(S)

Michael E. Boekhaus

Director, Appeals and Legal Services

Dated : December 23, 1991

RLW