

MINNESOTA • REVENUE

GASOLINE TAX Report to Legislature

March 18, 2004

	Yes	No
Separate Official Fiscal Note Requested		
Fiscal Impact		
DOR Administrative Costs/Savings		

Department of Revenue
Analysis of H.F. 2356 (Howes) / S.F. 2372 (Ruud)

	<u>Revenue Gain or (Loss)</u>			
	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>
General Fund	\$0	\$0	\$0	\$0

(000's)

Effective August 1, 2004

EXPLANATION OF THE BILL

Current Law: Minnesota Statutes, Section 296A.18, Subd. 2, states that 1.5% of non-aviation gasoline is used in motorboats and provides that 1.5% of the unrefunded gasoline tax revenues is paid into the water recreation account in the special revenue fund.

Proposed Law: The bill proposes to have the Commissioners of Natural Resources, Revenue, and Transportation jointly determine the amount of unrefunded gasoline attributable to motorboat use. They would report their findings to the Legislature by March 1, 2005, with a proposed revision to the existing percentage.

REVENUE ANALYSIS DETAIL

- This bill proposes a study to be completed and, as such, would have no impact on the general fund or any other state fund.

Source: Minnesota Department of Revenue
Tax Research Division
http://www.taxes.state.mn.us/taxes/legal_policy