

## Fire Department Sales Tax Exemptions

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Minnesota Statutes provide several sales tax exemptions to the Minnesota Fire service. Following are the applicable statutory citations.

### "MS 297A.25 Exemptions.

Subdivision 1. **Scope.** The items contained in the section are specifically exempted from the taxes imposed by this chapter.

Subd. 34. **Motor Vehicles.** The gross receipts from the sale or use of any motor vehicle taxable under the provisions of the sales tax on motor vehicles laws of Minnesota shall be exempt from taxation under this chapter. Notwithstanding subdivision 11, the exemption provided under this subdivision remains in effect for motor vehicles purchased or leased by political subdivisions if the state of the vehicles are exempt from registration under section [168.012](#), subdivision 1, paragraph (b), or exempt from taxation under section 473.448.

Subd. 56. **Firefighters personal protective equipment.** The gross receipts from the sale of and storage, use, or consumption of firefighter's personal protective equipment are exempt if purchased by, or when authorized by and for the use of, an organized fire department, fire protection district, or fire company, regularly charged with the responsibility of providing fire protection to the state or a political subdivision. For the purposes of this subdivision, "personal protective equipment" includes: helmets (including face shields, chin straps, and neck liners), bunker coats and pants (including suspenders), boots, gloves, head covers or hoods, wildfire jackets, protective coveralls, goggles, self-contained breathing apparatus, canister filter masks, personal alert safety systems, spanner belts, optical or thermal imaging search devices, and all safety equipment required by the Occupational Safety and Health Administration.

### MS 168.012 Vehicles exempt from tax or license fees.

Subdivision 1. **Vehicles exempt from tax and registration fees.** (a) The following vehicles are exempt from the provisions of this chapter requiring payment of tax and registration fees, except as provided in subdivision 1c:

Subd. 6. **Fire truck or ambulance operated without profit.** All motor vehicle fire apparatus and ambulances operated without profit while owned by a farmers cooperative association, a body of firefighters, a volunteer fire department or association, or a group of citizens, and used solely for the extinguishment of fire in the community in which it is so owned and employed or, in the case of an ambulance used only for the benefit of the community in which it is owned or employed, shall be exempt from taxation."

Click on the links below to access each complete statute from the Web site of the Office of the

Legislative Revisor.

MS 297A.25 Exemptions

MS168.012 Vehicles exempt from  
tax or license fees