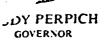
STATE OF MINNESOTA

OFFICE OF THE GOVERNOR

HF 1216



ST. PAUL 55155

April 26, 1984

The Honorable Harry Sieben Speaker of the House State Office Building St. Paul, MN

Dear Mr. Speaker:

I have today vetoed H.F. No. 1216 relating to tax exemption for petroleum products used in certain improvements to agricultural lands.

My reason for the veto is my conclusion that taxpayers are treated inequitably by the effective date section of the bill. The tax is forgiven and made uncollectible if the fuel was purchased prior to June 30, 1982 or after the effective date of the act (if signed into law). However, fuel purchased between July 1, 1982, and the effective date would be taxable.

In my opinion, it is unfair to single out those taxpayers in that two year period for imposition of the tax. This basic unfairness warrants a veto.

Sincerely, sich RUDY PÉRPICH

Governor

AN EQUAL OPPORTUNITY EMPLOYER

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