



June 2019

The following vehicles are exempt from payment of registration fees: *Registered owner includes a qualifying lessee. (See separate document for qualifying Sales Tax exemptions.)*

Customer	Vehicle Exempt from Motor Vehicle Registration Tax
<b>Ambulance Service</b>	Ambulances owned by ambulance services licensed under section 144E.10, the general appearance of which is unmistakable. Applicant must make a statement to that effect. <b>Please note:</b> This does not change the procedure for municipally-owned ambulances, which are not required to display license plates (see information on optional plates and/or “title only”).
<b>Disability</b>	Vehicles owned by nonprofit charities and used exclusively to transport disabled persons for educational, charitable, and religious purposes.
<b>Disaster Response</b>	Vehicles owned by nonprofit charities and used exclusively for disaster response and related activities.
<b>Driver Education</b>	Vehicles used exclusively in driver education programs at non-public high schools and vehicles owned by a commercial driving school licensed under Minnesota Statutes 171.34, or an employee of such a commercial driving school, and the vehicle is used exclusively for driver education and training.
<b>Educational</b>	Vehicles owned and used exclusively by educational institutions and used exclusively in the transportation of pupils to and from such institutions. <ul style="list-style-type: none"> <li>➤ A bus owned by a church school and used exclusively for transporting pupils to and from that church school is eligible.</li> <li>➤ Buses licensed under Tax Exempt (TE) and School Bus (SB) classes may use the bus for field trips and sport activities, providing these activities are with students only.</li> </ul>
<b>Fire Department</b>	Fire apparatus and ambulances operated without profit while owned by a farmers’ cooperative association, a body of farmers, a volunteer fire department or association, or a group of citizens, and used exclusively for the extinguishment of fire in the community in which it is so owned and employed or, in the case of an ambulance, used exclusively for the benefit of the community in which it is owned or employed.
<b>Government</b>	Vehicles owned and used exclusively in the transaction of official business by the federal government, the state (including the Univ. of Minn.), or any political subdivision.
<b>Native American</b>	Vehicles owned by Native American tribal councils or reservation agencies, if used exclusively in the transaction of official business, are exempt from payment of excise tax and must display Tax Exempt license plates. Record: <i>“governmental unit”</i> .

State agencies and state colleges/community colleges/technical colleges under MNSCU:

- Qualify for a permanent non-expiring tax-exempt state plate. **Applications must be submitted to the DVS Central Office.**
- This *does not* include the University of Minnesota-Twin Cities, Crookston, Duluth, Morris, or Rochester (*see above or regular tax-exempt plates*)