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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 1483

03/13/2013

Authored by Metsa, Anzelc, Dill, Fabian and Anderson, M.,
The bill was read for the first time and referred to the Committee on Taxes

1.1

A bill for an act

1.2

relating to taxation; sales and use; exempting purchases of certain building

1.3

materials and supplies; amending Minnesota Statutes 2012, section 297A.71, by

1.4

adding a subdivision.

1.5

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6

Section 1. Minnesota Statutes 2012, section 297A.71, is amended by adding a

1.7

subdivision to read:

1.8

Subd. 45. **Building materials; resorts and recreational camping areas.** Materials

1.9

and supplies used or consumed in, and equipment incorporated into, the improvement of

1.10

an existing structure located at a resort, as defined in section 157.15, subdivision 11, or

1.11

recreational camping area, as defined in section 327.14, are exempt. For purposes of this

1.12

subdivision, a structure includes a cabin located on resort property and any other structure

1.13

available for use by guests of the resort or recreational camping area.

1.14

EFFECTIVE DATE. This section is effective for sales and purchases made after

1.15

June 30, 2013.