

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 1258

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DATE	D-PG	OFFICIAL STATUS
02/22/2021	481	Introduction and first reading Referred to Taxes
02/25/2021	574	Author added Dziezic

- 1.1 A bill for an act
- 1.2 relating to taxation; sales and use; modifying the exemption for clothing to include
- 1.3 protective equipment; creating a new exemption for disinfecting wipes; amending
- 1.4 Minnesota Statutes 2020, section 297A.67, subdivision 8, by adding a subdivision.
- 1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
- 1.6 Section 1. Minnesota Statutes 2020, section 297A.67, subdivision 8, is amended to read:
- 1.7 Subd. 8. **Clothing.** (a) Clothing is exempt. For purposes of this subdivision, "clothing"
- 1.8 means all human wearing apparel suitable for general use.
- 1.9 (b) Clothing includes, but is not limited to, aprons, household and shop; athletic
- 1.10 supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts
- 1.11 and suspenders; boots; coats and jackets; costumes; children and adult diapers, including
- 1.12 disposable; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and
- 1.13 mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties;
- 1.14 overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces;
- 1.15 slippers; sneakers; socks and stockings; steel-toed boots; underwear; uniforms, athletic and
- 1.16 nonathletic; ~~and~~ wedding apparel; and protective equipment.
- 1.17 (c) Clothing does not include the following:
- 1.18 (1) belt buckles sold separately;
- 1.19 (2) costume masks sold separately;
- 1.20 (3) patches and emblems sold separately;
- 1.21 (4) sewing equipment and supplies, including but not limited to, knitting needles, patterns,
- 1.22 pins, scissors, sewing machines, sewing needles, tape measures, and thimbles;

2.1 (5) sewing materials that become part of clothing, including but not limited to, buttons,
2.2 fabric, lace, thread, yarn, and zippers;

2.3 (6) clothing accessories or equipment;

2.4 (7) sports or recreational equipment; and

2.5 (8) ~~protective equipment; and~~

2.6 (9) fur clothing as defined in section 297A.61, subdivision 46.

2.7 For purposes of this subdivision, "clothing accessories or equipment" means incidental
2.8 items worn on the person or in conjunction with clothing. Clothing accessories and equipment
2.9 include, but are not limited to, briefcases; cosmetics; hair notions, including barrettes, hair
2.10 bows, and hairnets; handbags; handkerchiefs; jewelry; nonprescription sunglasses; umbrellas;
2.11 wallets; watches; and wigs and hairpieces. "Sports or recreational equipment" means items
2.12 designed for human use and worn in conjunction with an athletic or recreational activity
2.13 that are not suitable for general use. Sports and recreational equipment includes, but is not
2.14 limited to, ballet and tap shoes; cleated or spiked athletic shoes; gloves, including, but not
2.15 limited to, baseball, bowling, boxing, hockey, and golf gloves; goggles; hand and elbow
2.16 guards; life preservers and vests; mouth guards; roller and ice skates; shin guards; shoulder
2.17 pads; ski boots; waders; and wetsuits and fins. "Protective equipment" means items for
2.18 human wear and designed as protection of the wearer against injury or disease or as protection
2.19 against damage or injury of other persons or property but not suitable for general use.
2.20 Protective equipment includes, but is not limited to, breathing masks; clean room apparel
2.21 and equipment; ear and hearing protectors; face shields; finger guards; hard hats; helmets;
2.22 paint or dust respirators; protective gloves; safety glasses and goggles; safety belts; tool
2.23 belts; and welders gloves and masks.

2.24 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.25 30, 2021.

2.26 Sec. 2. Minnesota Statutes 2020, section 297A.67, is amended by adding a subdivision to
2.27 read:

2.28 **Subd. 38. Disinfecting wipes.** Disinfecting wipes are exempt. For purposes of this
2.29 subdivision, "disinfecting wipes" means single-use, disposable, pieces of absorbent material
2.30 used for decontaminating, preventing cross-contamination, cleaning, and disinfecting
2.31 surfaces.

2.32 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.33 30, 2021.