

S.F. No. 2164, as introduced - 87th Legislative Session (2011-2012) [12-5130]

2.1 (3) lodging as defined under section 297A.61, subdivision 3, paragraph (g), clause
2.2 (2), and prepared food, candy, soft drinks, and alcoholic beverages as defined in section
2.3 297A.67, subdivision 2; and

2.4 (4) leasing of a motor vehicle as defined in section 297B.01, subdivision 11, except
2.5 as provided in paragraph (c).

2.6 (c) This exemption applies to the leasing of a motor vehicle as defined in section
2.7 297B.01, subdivision 11, only if the vehicle is:

2.8 (1) a truck, as defined in section 168.002; a bus, as defined in section 168.002; or a
2.9 passenger automobile, as defined in section 168.002, if the automobile is designed and
2.10 used for carrying more than nine persons including the driver; and

2.11 (2) intended to be used primarily to transport tangible personal property or residents
2.12 of the nursing home or boarding care home.

2.13 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.14 June 30, 2012.