

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 389

(SENATE AUTHORS: REST and Dzedzic)

DATE	D-PG	OFFICIAL STATUS
01/29/2015	166	Introduction and first reading Referred to Taxes
02/02/2015	194	Author added Dzedzic
02/19/2015	369	Withdrawn and re-referred to Transportation and Public Safety
03/26/2015	1384	Comm report: To pass and re-referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; sales and use; exempting infant and child car seats; amending
 1.3 Minnesota Statutes 2014, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2014, section 297A.67, is amended by adding a
 1.6 subdivision to read:

1.7 Subd. 34. **Car seats.** The sale of an infant or child car seat, including a booster seat,
 1.8 that meets the requirements of a child passenger restraint system under motor vehicle
 1.9 safety standards established by the United States Department of Transportation is exempt.

1.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
 1.11 June 30, 2015.