

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 4400

(SENATE AUTHORS: DORNINK)

DATE	D-PG	OFFICIAL STATUS
03/31/2022	5946	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; providing an exemption for certain conservation

1.3clubs; amending Minnesota Statutes 2020, section 297A.70, by adding a

1.4subdivision.

1.5BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6Section 1. Minnesota Statutes 2020, section 297A.70, is amended by adding a subdivision

1.7to read:

1.8Subd. 22. **Nonprofit conservation clubs.** Sales to nonprofit conservation clubs are

1.9exempt. For purposes of this subdivision, "nonprofit conservation club" means an

1.10organization exempt under section 501(c)(3) of the Internal Revenue Code that provides

1.11instruction, training, and facilities for shooting handguns or rifles.

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

1.1330, 2022.