

SENATE
STATE OF MINNESOTA
EIGHTY-EIGHTH LEGISLATURE

S.F. No. 974

(SENATE AUTHORS: INGEBRIGTSEN and Eken)

DATE	D-PG	OFFICIAL STATUS
03/04/2013	472	Introduction and first reading Referred to 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.