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## State of Minnesota

## HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 2461

03/08/2016 Authored by Quam, Kresha, Drazkowski, Baker, Pugh and others The bill was read for the first time and referred to the Committee on Taxes

1.3 1.4	machinery and equipment; amending Minnesota Statutes 2014, section 297A.67, by adding a subdivision.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2014, section 297A.67, is amended by adding a
1.7	subdivision to read:
1.8	Subd. 34. Internet service machinery and equipment. Internet service machinery
1.9	and equipment are exempt.
1.10	<b>EFFECTIVE DATE.</b> This section is effective for sales and purchases made after
1.11	June 30, 2016.

A bill for an act

relating to taxation; sales and use; providing an exemption for Internet service

Section 1.