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REVISOR

н. **F.** No. 3415

State of Minnesota HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

Authored by Heintzeman, Johnson, Gruenhagen and Swedzinski The bill was read for the first time and referred to the Committee on Taxes 02/17/2020

1.1	A bill for an act
1.2	relating to taxation; sales and use; providing annual tax holiday period for sales
1.3 1.4	and purchases of school supplies; amending Minnesota Statutes 2018, section 297A.68, by adding a subdivision.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2018, section 297A.68, is amended by adding a subdivision
1.7	to read:
1.8	Subd. 46. Tax holiday for school supplies. (a) For the seven days prior to Labor Day,
1.9	school supplies are exempt provided that the individual item has a value for sales tax purposes
1.10	<u>of \$ or less.</u>
1.11	(b) For purposes of this subdivision, "school supplies" includes pencils; pens; markers;
1.12	crayons; glue and paste; lined, graph, art, and construction paper; blue books; notebooks;
1.13	folders; binders; portfolios; note cards and card holders; rulers and other measuring devices;
1.14	calculators; textbooks; reference books; music books and sheet music; book bags; and lunch
1.15	boxes.
1.16	(c) School supplies does not include paper products not used primarily in school work,
1.17	such as stationery and wrapping paper; adhesive products not generally used in a school
1.18	setting by children; or backpacks designed primarily for hiking or camping.
1.19	EFFECTIVE DATE. This section is effective for sales and purchases made after June
1.20	30, 2020.

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