

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 3200

(SENATE AUTHORS: EICHORN, Lang, Housley, Hoffman and Hall)

DATE	D-PG	OFFICIAL STATUS
02/17/2020	4777	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; sales and use; providing annual tax holiday period for sales

1.3 and purchases of school supplies; amending Minnesota Statutes 2018, section

1.4 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 of \$..... or less.

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.