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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETIETH SESSION

H. F. No. **3646**

03/12/2018 Authored by Poppe, Garofalo, Dettmer and Gruenhagen
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing an exemption for certain nonprofit
1.3 conservation clubs; amending Minnesota Statutes 2016, section 297A.70, by adding
1.4 a subdivision.

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

1.6 Section 1. Minnesota Statutes 2016, section 297A.70, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 21. **Nonprofit conservation clubs.** Sales to nonprofit conservation clubs are
1.9 exempt. For purposes of this subdivision, a "nonprofit conservation club" means an
1.10 organization exempt under section 501(c)(3) of the Internal Revenue Code that provides
1.11 instruction, training, and facilities for shooting handguns or rifles.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
1.13 30, 2018.