

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.