

SENATE
STATE OF MINNESOTA
EIGHTY-SEVENTH LEGISLATURE

S.F. No. 1770

(SENATE AUTHORS: DAHMS, Carlson, Kubly and Brown)

DATE	D-PG	OFFICIAL STATUS
02/09/2012	3773	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; exempting certain sales of pets from sales taxes; amending

1.3Minnesota Statutes 2010, section 297A.70, by adding a subdivision.

1.4BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5Section 1. Minnesota Statutes 2010, section 297A.70, is amended by adding a

1.6subdivision to read:

1.7Subd. 18. **Sales by nonprofit animal shelters.** Sale of an animal by an exempt

1.8organization under section 501(c) of the Internal Revenue Code is exempt, provided that

1.9the organization's main purpose is animal rescue and the price of the animal does not

1.10exceed reasonable costs incurred in caring for the animal prior to its sale. Reasonable

1.11costs include food, shelter, and veterinary costs, including costs for spaying or neutering

1.12and implanting identification devices.

1.13**EFFECTIVE DATE.** This section is effective for sales and purchases made after

1.14June 30, 2011.