

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 3092

(SENATE AUTHORS: SENJEM)

DATE	D-PG	OFFICIAL STATUS
03/08/2018	6361	Introduction and first reading Referred to Taxes

- 1.1

A bill for an act
- 1.2

relating to taxation; sales and use; providing an exemption for Internet service
- 1.3

provider machinery and equipment; amending Minnesota Statutes 2016, 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 2016, section 297A.68, is amended by adding a subdivision
- 1.7

to read:
- 1.8

Subd. 46. **Internet service provider machinery and equipment.** Internet service
- 1.9

machinery and equipment purchased or leased for use directly by an Internet service provider
- 1.10

primarily in the provision of Internet service that are ultimately to be sold at retail are exempt,
- 1.11

regardless of whether purchased by the owner, a contractor, or a subcontractor. For purposes
- 1.12

of this subdivision, an "Internet service provider" means a business or person that provides
- 1.13

individuals and other companies access to the Internet and other related services such as
- 1.14

Web site building, cloud storage, virtual hosting, and similar data processing and information
- 1.15

services through one or more points of presence on the Internet.
- 1.16

EFFECTIVE DATE. This section is effective for sales and purchases made after June
- 1.17

30, 2018.