

**SENATE**  
**STATE OF MINNESOTA**  
**EIGHTY-NINTH SESSION**

**S.F. No. 678**

(SENATE AUTHORS: INGEBRIGTSEN, Ruud and Gazelka)

DATE	D-PG	OFFICIAL STATUS
02/09/2015	242	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 2014, 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 2014, section 297A.71, is amended by adding a  
 1.7 subdivision to read:

1.8 Subd. 49. **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, subdivision 8, are exempt. For  
 1.12 purposes of this subdivision, a structure includes a cabin located on resort property and  
 1.13 any other structure 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, 2015.