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State of Minnesota

HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. **404**

01/29/2015 Authored by Carlson, Freiberg, Melin, Franson, Yarusso and others
The bill was read for the first time and referred to the Committee on Transportation Policy and Finance
02/18/2015 Adoption of Report: Re-referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; exempting infant and child car seats; amending
1.3 Minnesota Statutes 2014, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2014, section 297A.67, is amended by adding a
1.6 subdivision to read:

1.7 Subd. 34. **Car seats.** The sale of an infant or child car seat, including a booster seat,
1.8 that meets the requirements of a child passenger restraint system under motor vehicle
1.9 safety standards established by the United States Department of Transportation is exempt.

1.10 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.11 June 30, 2015.