

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 1695

(SENATE AUTHORS: REST)

DATE	D-PG	OFFICIAL STATUS
03/12/2015	779	Introduction and first reading Referred to Finance

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

1.6 Section 1. Minnesota Statutes 2014, section 297A.62, subdivision 1, is amended to read:

1.7 Subdivision 1. **Generally.** Except as otherwise provided in subdivision 3 or in this
1.8 chapter, a sales tax of ~~6.5~~ 6.25 percent is imposed on the gross receipts from retail sales as
1.9 defined in section 297A.61, subdivision 4, made in this state or to a destination in this
1.10 state by a person who is required to have or voluntarily obtains a permit under section
1.11 297A.83, subdivision 1.

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

1.14 Sec. 2. Minnesota Statutes 2014, section 297A.992, subdivision 2, is amended to read:

2.1 specified in this section, including debt service on obligations issued to finance such
2.2 improvements pursuant to subdivision 7.

2.3 (b) The tax imposed under this section is not included in determining if the total tax
2.4 on lodging in the city of Minneapolis exceeds the maximum allowed tax under Laws 1986,
2.5 chapter 396, section 5, as amended by Laws 2001, First Special Session chapter 5, article
2.6 12, section 87, or in determining a tax that may be imposed under any other limitations.

2.7 **EFFECTIVE DATE.** This section is effective July 1, 2015, and applies in the
2.8 counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.