

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 1326

(SENATE AUTHORS: WEBER and Dahms)

DATE
02/23/2017

D-PG
756 Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; sales and use; creating an exemption for certain materials used
1.3 in construction of certain aquaculture facilities; amending Minnesota Statutes
1.4 2016, section 297A.71, 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.71, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 49. **Aquaculture facilities.** (a) Building materials and supplies used in, and
1.9 equipment incorporated into, the following are exempt:

1.10 (1) aquatic shrimp farms; and

1.11 (2) shrimp processing facilities.

1.12 (b) For purposes of this subdivision, the following definitions apply:

1.13 (1) "aquatic shrimp farm" means a facility used for the purpose of culturing shrimp in
1.14 waters including but not limited to artificial ponds, vats, tanks, raceways, and other indoor
1.15 or outdoor facilities that an aquatic shrimp farmer owns or of which an aquatic shrimp
1.16 farmer has exclusive control;

1.17 (2) "aquatic shrimp farmer" means an individual who practices shrimp aquaculture;

1.18 (3) "shrimp aquaculture" means the culture of shrimp within an aquatic shrimp farm for
1.19 consumption or sale; and

1.20 (4) "shrimp processing facility" means a facility used or operated primarily for the
1.21 processing and packaging of marketable products made of or from shrimp.

- 2.1
- EFFECTIVE DATE.** This section is effective for sales and purchases made after June
- 2.2
- 30, 2017.