

SENATE

STATE OF MINNESOTA

NINETY-SECOND SESSION

S.F. No. 3862

(SENATE AUTHORS: KLEIN)

DATE	D-PG	OFFICIAL STATUS
03/09/2022	5258	Introduction and first reading Referred to Taxes

1.1A bill for an act

1.2relating to taxation; sales and use; reducing the general sales tax rate; amending

1.3Minnesota Statutes 2020, section 297A.62, subdivision 1.

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

1.5Section 1. Minnesota Statutes 2020, section 297A.62, subdivision 1, is amended to read:

1.6Subdivision 1. **Generally.** Except as otherwise provided in subdivision 3 or in this

1.7chapter, a sales tax of ~~6.5~~ 5.875 percent is imposed on the gross receipts from retail sales

1.8as defined in section 297A.61, subdivision 4, made in this state or to a destination in this

1.9state by a person who is required to have or voluntarily obtains a permit under section

1.10297A.83, subdivision 1.

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

1.1230, 2022.