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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 3309

02/10/2022 Authored by Demuth
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; sales and use; providing an exemption for certain diagnostic
1.3 testing kits and equipment; amending Minnesota Statutes 2020, section 297A.67,
1.4 by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2020, section 297A.67, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 7b. Diagnostic testing kits and equipment. Diagnostic testing kits and equipment,
1.9 that are not already exempt under subdivision 7, are exempt. For purposes of this subdivision,
1.10 "diagnostic testing kit and equipment" means:

1.11 (1) a test or device available for purchase at retail as a single item for use by an individual
1.12 that requires observation of data or self-collection of a biological sample and subsequent
1.13 interpretation of the data or test results by the individual following written or visual
1.14 instructions and without assistance or instruction from any trained personnel; or

1.15 (2) a test available for purchase at retail as a single item for use by an individual that
1.16 requires the individual to collect a biological sample that must be mailed or otherwise
1.17 delivered to a laboratory or clinic for analysis, but does not include a test for purposes of
1.18 DNA analysis.

1.19 EFFECTIVE DATE. Notwithstanding Minnesota Statutes, section 3.192, paragraph
1.20 (c), this section is effective for sales and purchases made after June 30, 2022.