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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 1073

02/14/2019 Authored by Davnie
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; modifying exemption for instructional materials;
1.3 amending Minnesota Statutes 2018, section 297A.67, subdivision 13a.

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

1.5 Section 1. Minnesota Statutes 2018, section 297A.67, subdivision 13a, is amended to read:

1.6 Subd. 13a. Instructional materials. (a) Instructional materials, other than textbooks,
1.7 that are prescribed for use in conjunction with a course of study in a postsecondary school,
1.8 college, university, or private career school to students who are regularly enrolled at such
1.9 institutions are exempt. For purposes of this subdivision, "instructional materials" means
1.10 materials required to be used directly in the completion of the course of study, including,
1.11 but not limited to;

1.12 (1) interactive CDs, tapes, digital audio works, digital audiovisual works, and computer
1.13 software;

1.14 (2) charts and models used in the course of study; and

1.15 (3) specialty pens, pencils, inks, paint, paper, and other art supplies for art classes.

1.16 (b) Notwithstanding paragraph (c), if the course of study is necessary to obtaining a
1.17 degree or certification for a trade or career, any equipment, tools, and supplies required
1.18 during the course of study that are generally used directly in the practice of the career or
1.19 trade are also exempt.

1.20 (c) Instructional materials do not include general reference works or other items incidental
1.21 to the instructional process such as pens, pencils, paper, folders, or computers that are of
1.22 general use outside of the course of study.

2.1 (d) For purposes of this subdivision, "school" and "private career school" have the
2.2 meanings given in subdivision 13.

2.3 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June
2.4 30, 2019.