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State of Minnesota
HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. **1249**

03/05/2013 Authored by Newton

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; extending the tax to certain snack foods;
1.3 amending Minnesota Statutes 2012, sections 297A.61, by adding a subdivision;
1.4 297A.67, subdivision 2.

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

1.6 Section 1. Minnesota Statutes 2012, section 297A.61, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 49. **Snack food.** "Snack food" means the following:

1.9 (1) prepackaged snack food sold in packages or a group of packages in which each
1.10 individual package contains no more than eight ounces of the following items:

1.11 (i) potato chips and sticks;

1.12 (ii) corn chips;

1.13 (iii) pretzels;

1.14 (iv) cheese puffs and curls;

1.15 (v) pork rinds;

1.16 (vi) extruded pretzels and chips;

1.17 (vii) popped popcorn;

1.18 (viii) nuts and edible seeds; or

1.19 (ix) snack mixtures that contain any one or more of the foods listed in items (i)

1.20 to (viii);

1.21 (2) licorice;

1.22 (3) cookies, cakes, pies, donuts, and other pastries; and

1.23 (4) ice cream novelties, whether sold individually or as a package containing more
1.24 than one individually packaged serving.

2.1 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.2 June 30, 2013.

2.3 Sec. 2. Minnesota Statutes 2012, section 297A.67, subdivision 2, is amended to read:

2.4 Subd. 2. **Food and food ingredients.** Except as otherwise provided in this
2.5 subdivision, food and food ingredients are exempt. For purposes of this subdivision,
2.6 "food" and "food ingredients" mean substances, whether in liquid, concentrated, solid,
2.7 frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and
2.8 are consumed for their taste or nutritional value. Food and food ingredients exempt under
2.9 this subdivision do not include candy, soft drinks, snack food, food sold through vending
2.10 machines, dietary supplements, and prepared foods. Food and food ingredients do not
2.11 include alcoholic beverages and tobacco. For purposes of this subdivision, "alcoholic
2.12 beverages" means beverages that are suitable for human consumption and contain one-half
2.13 of one percent or more of alcohol by volume. For purposes of this subdivision, "tobacco"
2.14 means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.
2.15 For purposes of this subdivision, "dietary supplements" means any product, other than
2.16 tobacco, intended to supplement the diet that:

2.17 (1) contains one or more of the following dietary ingredients:

2.18 (i) a vitamin;

2.19 (ii) a mineral;

2.20 (iii) an herb or other botanical;

2.21 (iv) an amino acid;

2.22 (v) a dietary substance for use by humans to supplement the diet by increasing the
2.23 total dietary intake; and

2.24 (vi) a concentrate, metabolite, constituent, extract, or combination of any ingredient
2.25 described in items (i) to (v);

2.26 (2) is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid
2.27 form, or if not intended for ingestion in such form, is not represented as conventional food
2.28 and is not represented for use as a sole item of a meal or of the diet; and

2.29 (3) is required to be labeled as a dietary supplement, identifiable by the supplement
2.30 facts box found on the label and as required pursuant to Code of Federal Regulations,
2.31 title 21, section 101.36.

2.32 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
2.33 June 30, 2013.