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State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-NINTH SESSION

H. F. No. 2257

04/22/2015 Authored by Anderson, M.,  
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; repealing the sales and use tax.

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

1.4 Section 1. **REPEAL OF THE SALES AND USE TAX.**

1.5 For sales and purchases made after June 30, 2016, the sales and use tax under  
1.6 Minnesota Statutes, chapter 297A, is repealed.

1.7 **EFFECTIVE DATE.** This section is effective the day following final enactment.

1.8 Sec. 2. **CONFORMING LEGISLATION.**

1.9 No later than January 15, 2016, the commissioner of revenue shall submit legislation  
1.10 to the chairs and ranking minority members of the legislative committees having  
1.11 jurisdiction over taxes in the senate and the house of representatives recommending the  
1.12 repeal of any provision of law made necessary by the repeal of the sales and use tax  
1.13 in section 1, and the enactment of any provision of law relating to implementing the  
1.14 provisions of this act. The legislation shall include, at a minimum, the following:

1.15 (1) the repeal of any provision of law related to the repealed taxes under section 1;

1.16 (2) the statutory, language, and cross-reference changes necessary to effect the  
1.17 provisions of this act, including the repeal of all sections related to the repeal of the taxes  
1.18 in section 1; and

1.19 (3) any other recommendation or provision necessary to effect the provisions of  
1.20 this act.

1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.