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## State of Minnesota

## HOUSE OF REPRESENTATIVES

EIGHTY-EIGHTH SESSION

H. F. No. 2267

02/25/2014 Authored by Rosenthal, O'Neill and Selcer  
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 bullion coin;  
1.3 amending Minnesota Statutes 2012, section 297A.67, by adding a subdivision.

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

1.5 Section 1. Minnesota Statutes 2012, section 297A.67, is amended by adding a  
1.6 subdivision to read:

1.7 Subd. 33. **Bullion coin.** (a) Bullion coin as defined in section 80B.01, subdivision  
1.8 2, are exempt.

1.9 (b) The intent of this subdivision is to eliminate the difference in tax treatment  
1.10 between the sale of bullion coin and the sale of stocks, bullion EFTs, bonds, and other  
1.11 investment instruments.

1.12 **EFFECTIVE DATE.** This section is effective for sales and purchases made after  
1.13 June 30, 2014.