

**SENATE  
STATE OF MINNESOTA  
NINETY-FIRST SESSION**

**S.F. No. 1220**

(SENATE AUTHORS: INGEBRIGTSEN, Ruud, Tomassoni and Eichorn)

<b>DATE</b>	<b>D-PG</b>	<b>OFFICIAL STATUS</b>
02/14/2019	384	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; sales and use; exempting purchases of building materials and

1.3 supplies for certain resorts and recreational camping areas; amending Minnesota

1.4 Statutes 2018, section 297A.71, by adding a subdivision.

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

1.6 Section 1. Minnesota Statutes 2018, section 297A.71, is amended by adding a subdivision

1.7 to read:

1.8 Subd. 51. **Building materials; resorts and recreational camping areas.** Materials and

1.9 supplies used or consumed in, and equipment incorporated into, the improvement of an

1.10 existing structure located at a resort, as defined in section 157.15, subdivision 11, or

1.11 recreational camping area, as defined in section 327.14, subdivision 8, are exempt. For

1.12 purposes of this subdivision, a structure includes a cabin located on resort property and any

1.13 other structure available for use by guests of the resort or recreational camping area.

1.14 **EFFECTIVE DATE.** This section is effective for sales and purchases made after June

1.15 30, 2019.