

1.1 A bill for an act

1.2 relating to taxation; sales and use taxes; modifying certain sales and use tax
1.3 exemptions; amending Minnesota Statutes 2008, sections 297A.61, by adding a
1.4 subdivision; 297A.67, subdivision 8.

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

1.6 Section 1. Minnesota Statutes 2008, section 297A.61, is amended by adding a
1.7 subdivision to read:

1.8 Subd. 47. **Event souvenir clothing.** "Event souvenir clothing" is clothing that is
1.9 sold at a state-subsidized facility and that bears a name, image, or logo of the entertainer,
1.10 athlete, or team that performs or competes at the facility. As used in this subdivision, a
1.11 "state-subsidized facility" means the Metrodome financed under section 473.581; the
1.12 basketball arena that receives payments from the Amateur Sports Commission under
1.13 section 473.556, subdivision 16; the hockey arena that received a loan of state funds under
1.14 Laws 1998, chapter 404, section 23, subdivision 6; the entertainment and convention center
1.15 that received a grant under Laws 1998, chapter 404, section 23, subdivision 9; the ballpark
1.16 that received grants and bonding authority under section 473.757; and the University of
1.17 Minnesota football stadium that receives appropriations under section 137.54.

1.18 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
1.19 December 31, 2009.

1.20 Sec. 2. Minnesota Statutes 2008, section 297A.67, subdivision 8, is amended to read:

1.21 Subd. 8. **Clothing.** (a) Clothing is exempt. For purposes of this subdivision,
1.22 "clothing" means all human wearing apparel suitable for general use.

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2.1 (b) Clothing includes, but is not limited to, aprons, household and shop; athletic
2.2 supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts
2.3 and suspenders; boots; coats and jackets; costumes; children and adult diapers, including
2.4 disposable; ear muffs; footlets; formal wear; garters and garter belts; girdles; gloves and
2.5 mittens for general use; hats and caps; hosiery; insoles for shoes; lab coats; neckties;
2.6 overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces;
2.7 slippers; sneakers; socks and stockings; steel-toed boots; underwear; uniforms, athletic
2.8 and nonathletic; and wedding apparel.

2.9 (c) Clothing does not include the following:

2.10 (1) belt buckles sold separately;

2.11 (2) costume masks sold separately;

2.12 (3) patches and emblems sold separately;

2.13 (4) sewing equipment and supplies, including but not limited to, knitting needles,
2.14 patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles;

2.15 (5) sewing materials that become part of clothing, including but not limited to,
2.16 buttons, fabric, lace, thread, yarn, and zippers;

2.17 (6) clothing accessories or equipment;

2.18 (7) sports or recreational equipment; ~~and~~

2.19 (8) protective equipment; and

2.20 (9) event souvenir clothing.

2.21 Clothing also does not include "fur clothing" as defined in section 297A.61, subdivision 46.

2.22 For purposes of this subdivision, "clothing accessories or equipment" means
2.23 incidental items worn on the person or in conjunction with clothing. Clothing accessories
2.24 and equipment include, but are not limited to, briefcases; cosmetics; hair notions, including
2.25 barrettes, hair bows, and hairnets; handbags; handkerchiefs; jewelry; nonprescription
2.26 sunglasses; umbrellas; wallets; watches; and wigs and hairpieces. "Sports or recreational
2.27 equipment" means items designed for human use and worn in conjunction with an athletic
2.28 or recreational activity that are not suitable for general use. Sports and recreational
2.29 equipment includes, but is not limited to, ballet and tap shoes; cleated or spiked athletic
2.30 shoes; gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf
2.31 gloves; goggles; hand and elbow guards; life preservers and vests; mouth guards; roller
2.32 and ice skates; shin guards; shoulder pads; ski boots; waders; and wetsuits and fins.

2.33 "Protective equipment" means items for human wear and designed as protection of the
2.34 wearer against injury or disease or as protection against damage or injury of other persons
2.35 or property but not suitable for general use. Protective equipment includes, but is not
2.36 limited to, breathing masks; clean room apparel and equipment; ear and hearing protectors;

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3.1 face shields; finger guards; hard hats; helmets; paint or dust respirators; protective gloves;
3.2 safety glasses and goggles; safety belts; tool belts; and welders gloves and masks.

3.3 **EFFECTIVE DATE.** This section is effective for sales and purchases made after
3.4 December 31, 2009.