

1.1 A bill for an act  
1.2 relating to taxation; exempting purchases for resale subsequently donated to  
1.3 charities; amending Minnesota Statutes 2008, section 297A.67, by adding a  
1.4 subdivision.

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

1.6 Section 1. Minnesota Statutes 2008, section 297A.67, is amended by adding a  
1.7 subdivision to read:

1.8 Subd. 33. Charitable donations. Items purchased as exempt under section  
1.9 297A.61, subdivision 4, as a sale for resale, but subsequently donated to a charity, as  
1.10 defined under the Internal Revenue Code, section 501(c), are exempt.

1.11 EFFECTIVE DATE. This section is effective for sales and purchases made after  
1.12 June 30, 2010.